



**Compliance Audit Report II of the
Comptroller and Auditor General of India
for the year ended 31 March 2021**



SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest



**Government of Uttar Pradesh
Report No. 05 of the year 2022**

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for the year ended 31 March 2021

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Preface

This Report deals with the results of the compliance audit of Departments, Government Companies, Statutory Corporations and other Entities of the Government of Uttar Pradesh. The Report has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India and Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 as amended from time to time.

The accounts of Government Companies (including Government controlled other companies) are audited by the Comptroller and Auditor General of India (CAG) under the provisions of Section 143 (6) of the Companies Act, 2013. The accounts certified by the Statutory Auditors (Chartered Accountants) appointed by the CAG under the provisions of the Companies Act, 2013 are subject to supplementary audit by officers of the CAG and the CAG gives his comments or supplements the reports of the Statutory Auditors. In addition, these companies are also subject to test audit by the CAG.

The audit arrangements of Statutory Corporations are prescribed under the respective Acts through which the Corporations are established. The audit of Government Departments and other Entities is conducted under Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 as amended from time to time.

This Report contains three chapters, Chapter-I contains introduction about Government Companies/Statutory Corporations and other entities under the audit jurisdiction of office of the Accountant General (Audit-II), Uttar Pradesh. Chapter-II contains results of audit of 'Non-functional Public Sector Undertakings of Government of Uttar Pradesh' and 'Repair and Maintenance of Thermal Power Plants of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited' and other compliance audit observations relating to Government Companies. Chapter-III contains compliance audit observations relating to Departments and Entities (other than PSUs).

The instances mentioned in this Report are those which came to notice in the course of test audit during the year 2020-21 as well as those which came to notice in earlier years, but could not be reported in previous Audit Reports. Instances relating to the period subsequent to year 2020-21 have also been included, wherever related and necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

OVERVIEW

Overview

This Report contains following chapters:

Chapter-I : Introduction

Chapter-II : • (i) Audit of 'Non-functional Public Sector Undertakings of Government of Uttar Pradesh'
(ii) Audit of 'Repair and Maintenance of Thermal Power Plants of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited'.
• Compliance Audit observations relating to Public Sector Undertakings

Chapter-III : Compliance Audit observations relating to Departments and Entities (Other than PSUs)

The total financial impact of the audit findings included in the Report is ₹ 552.45 crore.

Chapter-I: Introduction

This report covers audit of 16 Departments of Government of Uttar Pradesh alongwith 53 Public Sector Undertakings (PSUs) and 19 other Entities (Autonomous Bodies/Authorities, *etc.*) thereunder, which comes under audit jurisdiction of the Accountant General (Audit-II), Uttar Pradesh. During the year 2021-22, compliance audit of 106 units out of total 2,040 auditable units under 16 Departments of Government of Uttar Pradesh was conducted. This Report contains Audit of 'Non-functional Public Sector Undertakings of Government of Uttar Pradesh', Audit of 'Repair and Maintenance of Thermal Power Plants of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited' and 14 audit paragraphs pertaining to seven Departments¹ and PSUs/Authorities thereunder.

Recoveries at the instance of Audit

During the course of audit, recoveries of ₹ 23.95 crore pointed out in seven cases of three Departments, were accepted by the respective Departments/Entities. Against this, recoveries of ₹ 21.23 crore in six cases were effected.

Chapter-II: Compliance Audit observations relating to Public Sector Undertakings

Audit of 'Non-functional Public Sector Undertakings of Government of Uttar Pradesh'

The Government of Uttar Pradesh (GoUP) established (February 1974) Department of Public Enterprises (DPE) to provide assistance to Administrative Departments in various matters, assisting PSUs in framing of manuals & rules, prepare and execute reform, rehabilitation, restructuring packages, providing assistance in executing closure of activities, laying down

¹ Energy Department; Department of Additional Sources of Energy; Department of Information Technology and Electronics; Infrastructure and Industrial Development Department; Department of Tourism; Public Works Department and Department of Public Enterprises and respective Administrative Departments.

policy guidelines for management of PSUs and furnishing periodic reports to the State Government on the working of PSUs, *etc.*

As on 31 March 2021, there were 115 PSUs (109 Government Companies including 42 Non-functional PSUs and six Statutory Corporations) in Uttar Pradesh. These Non-functional PSUs, incorporated during 1924 to 2013 with different objectives, have ceased to carry on their operations for the period ranging from one year to 39 years. Out of 42 Non-functional PSUs, orders/instructions for closure of operations of 29 PSUs were issued by the Government or Board of Directors whereas 13 PSUs were under liquidation. The total investment, total accumulated losses and net worth eroded in these 29 PSUs was ₹ 1,045.93 crore, ₹ 1,212.65 crore and ₹ 632.38 crore respectively as on 31 March 2021.

Significant audit findings are as follows:

- Operation of 29 Non-functional PSUs was closed since one to 31 years. Of these, the period of closure ranged between one to ten years in two PSUs, 11 to 20 years in 10 PSUs, 21 to 25 years in four PSUs and 26 to 31 years in 13 PSUs. No efforts were made by the Administrative Departments or DPE to wind them up. Out of 29 Non-functional PSUs, net worth of 10 PSUs was negative.

(Paragraph 2.1.8)

- Management of resources of Non-functional PSUs was poor in the absence of any policy, guidelines and monitoring mechanism.

(Paragraph 2.1.9)

- The audited Non-functional PSUs were having Fixed Assets, Debtors and Loans & Advances amounting to ₹ 12.09 crore, ₹ 24.05 crore and ₹ 32.26 crore respectively as of March 2021. The assets were lying unutilised and Debtors and Loans and Advances were lying unrecovered since closure of operations of these PSUs but no efforts for their monetisation/recovery were made by the PSUs in absence of proper monitoring mechanism at the level of PSUs, Administrative Departments, DPE and Bureau of Public Enterprises (BPE). The recovery of these amounts is doubtful due to lapse of considerable time.

(Paragraphs 2.1.9.1 and 2.1.9.2)

- Due to not writing off loan of ₹ 34.67 crore and not making cash payment of ₹ 16.18 crore to the Company by Infrastructure and Industrial Development Department, GoUP against transfer of 50.04 acre of land of the company, the dues against loan of Uttar Pradesh State Yarn Company Limited increased from ₹ 34.67 crore to ₹ 46.71 crore due to accumulation of interest thereon and other liabilities also increased from ₹ 16.18 crore to ₹ 21.07 crore as of March 2021.

(Paragraph 2.1.9.3)

- Due to poor monitoring by Administrative Departments, process of liquidation of PSUs could not be completed even after lapse of seven to 39 years.

(Paragraph 2.1.11.1)

- Annual Accounts of 27 out of 29 Non-functional PSUs have not been finalised for the period ranging from one to 39 years.

(Paragraph 2.1.11.4)

- Delay in winding up of the Non-functional PSUs led to avoidable expenditure of ₹ 131.28 crore on staff, security and day to day expenses by these PSUs till March 2021.

(Paragraph 2.1.12.1)

Audit of 'Repair and Maintenance of Thermal Power Plants of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited'

Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited (UPRVUNL) was incorporated on 25 August 1980 as a wholly owned State Government Company, with the main objective of construction of new thermal power projects in the State.

Repair and Maintenance (R&M) of Thermal Power Plants (TPPs) are time bound activities which are generally carried out through tendering process and its timely completion is essential for optimum generation of power by the TPPs. In UPRVUNL, the total expenditure on R&M was ₹ 502.95 crore, ₹ 549.29 crore and ₹ 472.64 crore during the period 2018-19, 2019-20 and 2020-21, respectively. Important audit findings are as follows:

- Rolling Plan was not prepared as per OEM schedule for Capital Overhauling of TPPs. There were significant delays in planning of Capital Overhauling ranging between two to five years against the schedule fixed by the OEM. Due to this, performance of generating units deteriorated.

(Paragraph 2.2.8)

- There was significant shortfall of 71 *per cent* in capital overhauling and 53 *per cent* in annual overhauling/mini overhauling of TPPs against the planned overhauls. Failure to adhere to the time schedule of overhauling resulted in loss of generation and execution of additional works.

(Paragraph 2.2.10)

- In four TPPs, in which capital overhauling was not done timely as per prescribed OEM schedule, units were running at low PLF than the norms fixed by UPERC leading to generation loss of 277.97 MU energy during 2018-19 to 2020-21. As a result, UPPCL had to purchase energy to above extent from private power producers leading to extra expenditure of ₹ 39.22 crore.

(Paragraph 2.2.11)

- UPRVUNL suffered loss of ₹ 7.82 crore on replacement of Generator Transformer due to not conducting testing as per testing schedule.

(Paragraph 2.2.12)

- UPRVUNL failed to ensure the quality of bearing before purchase of the same. As a result, units of Anpara TPP closed/tripped for generation which was avoidable.

(Paragraph 2.2.13)

- Lack of effective monitoring of replacement of damaged transformer at Harduaganj TPP led to shutdown of unit for additional 11 days with loss of generation of energy of 2.253 million units with loss of fixed charges of ₹ 2.47 crore.

(Paragraph 2.2.14)

Audit Paragraphs

Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited failed to comply with the efficiency parameters and suffered avoidable loss of ₹ 82.50 crore due to invoking the Performance Security by the Ministry of Coal.

(Paragraph 2.3)

Paschimanchal Vidyut Vitran Nigam Limited applied incorrect tariff to a HV-2 category consumer resulting in short billing of ₹ 1.62 crore which was recovered after being pointed out by Audit.

(Paragraph 2.4)

Paschimanchal Vidyut Vitran Nigam Limited short charged revenue of ₹ 2.77 crore due to billing of consumers under HV-2 category instead of HV-1 category.

(Paragraph 2.5)

Madhyanchal Vidyut Vitran Nigam Limited short recovered applicable charges from the consumers amounting to ₹ 1.17 crore.

(Paragraph 2.6)

Chapter-III: Compliance Audit observations relating to Departments and Entities (Other than PSUs)

Public Works Department incurred avoidable expenditure of ₹ 2.02 crore due to considering incorrect value of Lane Distribution Factor which led to laying of thicker layers of Dense Bituminous Macadam and Bituminous Concrete in the crust of the road.

(Paragraph 3.1)

Public Works Department incurred wasteful expenditure of ₹ 41.89 crore on Banda by-pass road which could not be completed even after lapse of more than nine years from scheduled completion period of the work due to not ensuring availability of land and securing the executed earth work.

(Paragraph 3.2)

Public Works Department made excess payment of ₹ 4.45 crore on account of supervision charges for shifting of electrical infrastructure.

(Paragraph 3.3)

Public Works Department applied higher rate of water tanker, cost of water and excess overhead charges in a road work resulting in excess payment to the contractor of ₹ 3.20 crore.

(Paragraph 3.4)

Uttar Pradesh State Industrial Development Corporation incurred infructuous expenditure of ₹ 20.13 crore on architectural services for integrated mini township and multistorey residential complex in absence of encumbrance free land and assessment of proper demand.

(Paragraph 3.5)

Uttar Pradesh State Industrial Development Corporation, without ensuring encumbrance free land, started construction of Exhibition and Office building at Amausi, Lucknow on industrial land and incurred unfruitful expenditure of ₹ 27.15 crore.

(Paragraph 3.6)

In contravention to GoUP order **Uttar Pradesh New and Renewable Energy Development Agency** considered interest income earned on Government funds as its own income and resultantly paid avoidable Income Tax of ₹ 1.95 crore.

(Paragraph 3.7)

Due to not availing exemption under Section 10(46) of the Income Tax Act, 1961, by **Centre for e-Governance**, the State exchequer had to suffer loss of ₹ 21.59 crore.

(Paragraph 3.8)

Directorate of Tourism failed to ensure deposit of ₹ 1.10 crore in State Treasury received on account of rent.

(Paragraph 3.9)

Uttar Pradesh Braj Teerth Vikas Parishad failed to obtain necessary clearance from Archaeological Survey of India before commencement of construction work in regulated monument area falling under Braj region which led to wasteful expenditure to the tune of ₹ 1.36 crore.

(Paragraph 3.10)

CHAPTER–I

Introduction

CHAPTER-I

Introduction

1.1 The audit of 23 Departments of Government of Uttar Pradesh comes under audit jurisdiction of the Accountant General (Audit-II), Uttar Pradesh. This Compliance Audit Report covers 16 Departments and entities thereunder as detailed in **Appendix-1** and summarised in **Table 1.1** below:

Table 1.1: List of Departments and entities under Audit jurisdiction

Sl. No.	Name of Department(s)	Number of		
		Public Sector Undertakings (PSUs)	Other Entities (Autonomous Bodies/ Authorities, etc.)	Total
1	Energy Department	13	1	14
2	Department of Additional Sources of Energy	-	1	1
3	Department of Information Technology and Electronics	8	-	8
4	Infrastructure and Industrial Development Department	14	12 ¹	26
5	Micro, Small and Medium Enterprises and Niryat Protsahan Department	7	-	7
6	Transport Department	1	-	1
7	Handloom and Textile Industry Department	5	-	5
8	Khadi and Village Industries Department	-	1	1
9	Department of Tourism	1	-	1
10	Civil Aviation Department	-	-	-
11	Geology and Mining Department	-	-	-
12	Culture Department	1	-	1
13	Religious Affairs Department	-	-	-
14	Public Works Department	2	-	2
15	Environment, Forest and Climate Change Department	1	2	3
16	Science and Technology Department	-	2	2
Total		53	19	72

Audit Coverage

1.2 During the year 2021-22, the office of the Accountant General (Audit-II), Uttar Pradesh conducted the compliance audit of 106 units out of total 2,040 auditable units under the 16 Departments of Government of Uttar Pradesh. This Report contains result of audit of 'Non-Functional Public Sector Undertakings of Government of Uttar Pradesh', 'Repair and Maintenance of Thermal Power Plants of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited' and 14 compliance audit paragraphs pertaining to seven Departments² and PSUs/entities thereunder.

¹ This includes four Departmentally Managed Units of Infrastructure and Industrial Development Department (IIDD), i.e. Government Press.

² Energy Department; Department of Additional Sources of Energy; Department of Information Technology and Electronics; Infrastructure and Industrial Development Department; Department of Tourism; Public Works Department and Department of Public Enterprises and respective Administrative Departments.

Response of Government to Audit

1.3 Audit affords a four stage opportunity to the audited units/departments to elicit their views on audit observations, viz.

Audit Memos: Issued to the head of the audited unit during the field audit to be replied during the audit itself.

Inspection Reports (IR): Issued within a month of the completion of audit to be replied by the head of the audited unit within four weeks.

Draft Paragraphs: Issued to the heads of the departments under whom the audited units function for submission of Departmental views within a period of six weeks for consideration prior to their being included in the CAG's Audit Report.

Exit Conference: Opportunity is given to the head of departments and State Government to elicit Government/Departmental views on the audit observations prior to finalisation of the Audit Report.

In all these stages, Audit strives to provide full opportunity to audited units/head of Departments/State Government to provide rebuttals and clarifications and only when the departmental replies are not received or are not convincing, the audit observations are processed for inclusion in the Inspection Report or CAG's Audit Report, as the case may be. However, in most of the cases, the audited entities do not submit timely and satisfactory replies as indicated below:

- Status of Replies to Inspection Reports**

A detailed review of IRs issued up to March 2021 to 1,129 Drawing and Disbursing Officers (DDOs) pertaining to 16 Departments revealed that 38,596 paragraphs contained in 8,201 IRs were outstanding for settlement for want of convincing replies as on 31 March 2021. Of these, the DDOs submitted initial replies against 3,168 paragraphs contained in 557 IRs, while in respect of 35,428 paragraphs contained in 7,644 IRs, there was no response from DDOs.

The status of outstanding IRs is given in **Table 1.2**.

Table 1.2: Outstanding IRs and Paragraphs (issued up to 31 March 2021) as on 31 March 2021

Sl. No.	Period	No. of outstanding IRs (per cent)	No. of outstanding Paragraphs (per cent)
1	2020-21	133 (1.62)	1,149 (2.98)
2	1 year to 3 years	1,199 (14.62)	8,064 (20.89)
3	3 years to 5 years	1,283 (15.65)	6,451 (16.71)
4	More than 5 years	5,586 (68.11)	22,932 (59.42)
Total		8,201 (100)	38,596 (100)

Source: Information compiled by Audit

During the period 2020-21, one meeting (Audit Committee Meetings) of Audit with the departmental officers was held.

- Status of Replies to Audit paragraphs included in Audit Report 2020-21**

For the present Audit Report 2020-21, Audit Report of 'Non-Functional Public Sector Undertakings of Government of Uttar Pradesh', Audit Report of 'Repair

and Maintenance of Thermal Power Plants of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited' and 14 Audit paragraphs were forwarded to the Principal Secretaries/Secretaries of the concerned Administrative Departments to elicit their views on the audit observations. Regulation 138 of the Regulations on Audit and Accounts, 2020 (Regulations, 2020) provides that the Secretary to Government of the concerned Department shall furnish the replies to the paragraph within the specified time. Government of Uttar Pradesh has, while referring the Regulation 138 of the Regulations, 2020, directed (September 2020) all the Departments to furnish replies on Audit Reports in accordance with the procedures defined in the Regulation, 2020. Reply/response of Government in respect of only one audit paragraph has been received. The replies of the Government in respect of Audit Report of 'Non-Functional Public Sector Undertakings of Government of Uttar Pradesh', Audit Report of 'Repair and Maintenance of Thermal Power Plants of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited' and 13 Audit paragraphs are still awaited (September 2022) despite repeated reminders. However, the replies of the Management have been received in respect of Audit Report of 'Repair and Maintenance of Thermal Power Plants of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited' and 11 Paragraphs, which have been incorporated.

Follow up action taken on earlier Audit Reports

1.4 Replies outstanding to Audit Paragraphs included in earlier Audit Reports

The Report of the Comptroller and Auditor General of India represents the culmination of the process of audit scrutiny. It is, therefore, necessary that it elicits appropriate and timely response from the Executive. The Finance Department, Government of Uttar Pradesh issued (June 1987) instructions to all the Administrative Departments to submit replies/explanatory notes to paragraphs/performance audits included in the Audit Reports of the CAG of India within a period of two to three months of their presentation to the State Legislature. The position of replies/explanatory notes not received is given in **Table 1.3**.

Table 1.3: Explanatory notes not received (as on 30 June 2022)

Year of the Audit Report	Date of placement of Audit Report in the State Legislature	Total Performance Audit (PAs) and Compliance Audit (CAs) Paragraphs in the Audit Report		Number of PAs/CAs Paragraphs for which explanatory notes were not received ³	
		PAs	CAs	PAs	CAs
A. Economic Sector (Non-PSUs)					
2012-13	01.07.2014	2	6	2	0
2013-14	17.08.2015	2	5	1	2
2014-15	08.03.2016	4	4	4	4
2015-16	18.05.2017	2	4	1	4
2016-17	19.07.2019	-	4	-	1
2017-18	21.08.2020	-	10	-	9
2018-19	19.08.2021	-	9	-	8

³ Pertaining to Energy Department; Department of Additional Sources of Energy; Department of Finance; Infrastructure and Industrial Development Department; Housing and Urban Planning Department; Public Works Department; Urban Development Department; Department of Transport; Department of Micro, Small and Medium Enterprises and Niryat Protsahan; Environment, Forest and Climate change Department; Department of Tourism and Department of Information Technology and Electronics.

Year of the Audit Report	Date of placement of Audit Report in the State Legislature	Total Performance Audit (PAs) and Compliance Audit (CAs) Paragraphs in the Audit Report		Number of PAs/CAs Paragraphs for which explanatory notes were not received ³	
		PAs	CAs	PAs	CAs
2019-20	17.12.2021	1 ⁴	0	1	0
Total		11	42	9	28
B. Public Sector Undertakings (PSUs)					
2011-12	16.09.2013	2	14	1	1
2012-13	20.06.2014	1	19	0	1
2013-14	17.08.2015	2	15	1	4
2014-15	08.03.2016	6	12	2	3
2015-16	18.05.2017	6	11	3	0
2016-17	07.02.2019	3	7	2	4
2017-18	21.08.2020	1	12	0	5
2018-19	19.08.2020	-	06	0	1
	17.12.2021	1 ⁵	0	1	0
Total		22	96	10	19
Grand Total (A+B)		33	138	19	47

Source: Information compiled by Audit

• Discussion of Audit Reports by Public Accounts Committee (PAC)

During the years 2012-13 to 2019-20, 11 Performance Audits and 42 Compliance Audit Paragraphs related to Departments/Autonomous Bodies were reported in these Audit Reports. Of these, PAC had taken up 13 paragraphs (PAs/CAs) for discussion. The status of PAC discussion as on 30 June 2022 is detailed in **Table 1.4**.

Table 1.4: Status of PAC discussion, Uttar Pradesh, Vidhan Sabha

Status	PAs/CAs of Audit Report pertaining to Economic Sector for the year 2012-13 to 2019-20
Number of total Audit Paragraphs	53 (11 PAs ⁶ + 42 CAs)
Taken up by PAC for discussion	13 (5 PAs + 8 CAs)
Recommendation made by PAC	Nil
ATN received	Nil
Action taken by the Department	-

Source: Information compiled by Audit

• Discussion of Audit Reports by Committee on Public Undertaking (COPU)

During the years 1982-83 to 2019-20, 160 Performance Audits and 1,010 Compliance Audit Paragraphs of Public Sector Undertakings were reported in these Audit Reports. Of these, COPU had taken up 154 Performance Audits and 1,021 Compliance Audit Paragraphs for discussion. The status of COPU discussion as on 30 June 2022 is detailed in **Table 1.5**.

⁴ Standalone Performance Audit Report on 'Land Acquisition and Allotment of Properties in NOIDA' in Uttar Pradesh.

⁵ Standalone Performance Audit Report on 'Centralised Information Technology Billing System Being Operated by State Power Utilities' in Uttar Pradesh.

⁶ Included Standalone Performance Audit Reports on 'Land Acquisition and Allotment of Properties in NOIDA' in Uttar Pradesh.

Table 1.5: Status of COPU discussion, Uttar Pradesh, Vidhan Mandal

Status	PAs/CAs of Audit Report pertaining to PSUs for the year 1982-83 to 2019-20
Number of total Audit Paragraphs	1,170 (160 PAs ⁷ + 1,010 CAs)
Taken up by COPU for submission of written reply	1,175 (154 PAs + 1,021 CAs) ⁸
Recommendation made by COPU	270 (29 PAs + 241 CAs)
ATN received	Nil
Action taken by the Department	-

Source: Information compiled by Audit

Status of Audit of Accounts of Entities

1.5 In respect of Entities of the State Government audit of accounts of which is entrusted to the Comptroller and Auditor General of India (CAG) as per the Governing Acts of these Entities/Government orders/provisions of the Constitution of India, Separate Audit Reports on their accounts are to be prepared by the CAG and laid in the State Legislature along with annual report/accounts by the Government.

- Arrears in finalisation and submission of Accounts of Entities**

As on 31 March 2021, audit of annual accounts of 11 entities of Uttar Pradesh had been entrusted to the CAG. As on 30 June 2022, no entity had finalised its accounts for the year 2020-21 and have arrears of 85 accounts up to 2020-21. Year(s) for which annual accounts are in arrears is detailed in **Table 1.6**.

Table 1.6: Statement showing arrears of accounts of various Entities

Sl. No.	Name of Entities	Year(s) for which Accounts are in arrears	Number of accounts in arrears
1	New Okhla Industrial Development Authority	2018-19 to 2020-21	03
2	Yamuna Expressway Industrial Development Authority	2005-06 to 2020-21	16
3	Lucknow Industrial Development Authority	2005-06 to 2020-21	16
4	Gorakhpur Industrial Development Authority	2005-06 to 2020-21	16
5	Satharia Industrial Development Authority	2005-06 to 2020-21	16
6	Uttar Pradesh State Industrial Development Authority	2018-19 to 2020-21	03
7	Greater Noida Industrial Development Authority	2020-21	01
8	Uttar Pradesh Expressway Industrial Development Authority	2017-18 to 2020-21	04
9	Uttar Pradesh Khadi and Village Industries Board	2019-20 & 2020-21	02
10	Compensatory Afforestation Fund Management and Planning Authority	2014-15 to 2020-21	07
11	Uttar Pradesh Electricity Regulatory Commission	2020-21	01
Total			85

Source: Information compiled by Audit

⁷ Included Standalone Performance Audit Reports on (1) 'Sale of Sugar Mills of Uttar Pradesh State Sugar Corporation Limited' and (2) 'Centralised Information Technology Billing System Being Operated by State Power Utilities' in Uttar Pradesh.

⁸ Includes the PAs/CAs taken up by COPU from 1976-77 to 2019-20.

Status of laying of Annual Reports/Accounts along with Separate Audit Reports of Entities in the State Legislature

1.6 Details of Annual Report/Accounts along with Separate Audit Reports (SARs) of three entities which are yet to be laid in the State Legislature up to 30 June 2022 are depicted in Table 1.7.

Table 1.7: Statement showing details of Annual Reports/Accounts along with Separate Audit Reports yet to be laid in the State Legislature

Sl. No.	Name of the Entities	Year up to which Annual Reports/Accounts along with SAR laid in the State Legislature	Position of Annual Reports/Accounts along with SARs not laid in the State Legislature	
			Year of Annual Report/Account along with SAR	Date of issue of SAR to Government
1	Uttar Pradesh Electricity Regulatory Commission (UPERC)	No SAR placed in legislature since its establishment (2003-04)	2003-04	19 October 2006
			2004-05	5 October 2007
			2005-06	5 October 2007
			2006-07	3 October 2008
			2007-08	17 August 2009
			2008-09	15 August 2010
			2009-10	26 May 2011
			2010-11	08 June 2012
			2011-12	24 September 2014
			2012-13	20 February 2015
			2013-14	22 June 2015
			2014-15	28 December 2015
			2015-16	18 May 2017
			2016-17	08 March 2019
			2017-18	15 May 2020
			2018-19	18 December 2020
2	Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	Nil	2010-11	2 May 2019
			2011-12	1 October 2019
			2012-13	1 October 2019
			2013-14	6 April 2022
3	Uttar Pradesh Expressway Industrial Development Authority (UPEIDA)	Nil	2007-08	03 July 20019
			2008-09	10 June 2020
			2009-10	18 December 2020
			2010-11	10 August 2020
			2011-12	29 March 2022
			2012-13	12 April 2022
			2013-14	27 April 2022
			2014-15	26 May 2022
			2015-16	20 June 2022

Recoveries at the instance of Audit

1.7 During the course of audit, recoveries of ₹ 23.95 crore pointed out in seven cases of three Departments and was accepted by the respective Departments. Against this, recoveries of ₹ 21.23 crore in six cases were effected as per the details given in Table 1.8.

Table 1.8: Recoveries pointed out by audit and accepted/recovered by the Departments/Entities

(₹ in crore)

Department	Particulars of recoveries	Recoveries pointed out in Audit and accepted by the Department/Entity		Recoveries effected	
		Number of cases	Amount involved	Number of cases	Amount involved
Energy Department	Loss of revenue due to incorrect application of tariff ⁹	4	10.16	3	6.62
Department of Information Technology and Electronics	Improper planning and poor follow up resulting in abandonment of EMC Project and forfeiture of UPLC's security deposit ₹ 5.75 crore	1	5.75	1	5.75
Public Works Department	Advance payment to the contractor for purchase of machinery before execution of agreement	1	6.98	1	8.06
	Excess payment of Goods and Service Tax to the Contractor	1	1.06	1	0.80
Total		7	23.95	6	21.23

Source: Information compiled by audit.

Conclusion

1.8 Not submitting replies to Audit, large arrears in preparation of annual accounts of most of the State entities and not laying the Annual Reports/Accounts along with SARs in the State Legislature adversely affects accountability and transparency in the Government and is therefore a cause of concern.

⁹ Related to two cases of Madhyanchal Vidyut Vitran Nigam Limited, one case of Paschimanchal Vidyut Vitran Nigam Limited and one case of Purvanchal Vidyut Vitran Nigam Limited.

CHAPTER–II

Compliance Audit observations relating to Public Sector Undertakings

CHAPTER-II

Compliance Audit observations relating to Public Sector Undertakings

Important audit findings emerging from test check of transactions made by the Public Sector Undertakings are included in this Chapter.

Department of Public Enterprises (DPE)

2.1 Audit of 'Non-functional Public Sector Undertakings of Government of Uttar Pradesh'

Introduction

2.1.1 Public Sector Undertakings (PSUs) are established to carry out activities of commercial nature keeping in view of welfare of people and play a vital role in the State's economy. These PSUs consists of Government Companies and Statutory Corporations. As on 31 March 2021, there were 115 PSUs (109 Government Companies including 42 Non-functional PSUs and six Statutory Corporations) in Uttar Pradesh.

The Government of Uttar Pradesh (GoUP) established (February 1974) Department of Public Enterprises (DPE). The functions of DPE include providing assistance to Administrative Departments in various matters¹; assisting PSUs in framing their manuals, rules, procedures, *etc.*; in preparation and execution of reform/rehabilitation/restructuring packages and in execution of closure activities; laying down policy guidelines in various areas of management for guidance of PSUs' managements and furnishing periodic reports to the State Government on the working of PSUs, *etc.*

Further, GoUP established (March 1981) DPE's technical wing *viz.* Bureau of Public Enterprises (BPE) to work as a Directorate. The functions of BPE include periodic monitoring and review of PSUs and presentation of periodic reports; providing technical guidance/consultancy to DPE, Administrative Departments, Finance Department and PSUs; monitoring the progress of completion of annual accounts of PSUs with the objective of reducing the arrears of accounts; assisting PSUs in decision making and in formulating strategies for reform, rehabilitation and restructuring, *etc.*

The DPE is headed by the Principal Secretary/Secretary who is also the *ex-officio* Director General of the Bureau of Public Enterprises.

Status of Non-functional PSUs

2.1.2 In Uttar Pradesh, 42 out of 109 Government Companies were Non-functional. These have ceased to carry on their operations for the period ranging from one year to 39 years. These Non-functional PSUs were incorporated during 1924 to 2013 with different objectives (**Appendix-2.1 and Appendix-2.2**) keeping in view the welfare of people and development of State economy. None of the Non-functional PSUs were listed on the Stock Exchange.

The status of 42 Non-functional PSUs as on 31 March 2021 is given in **Table 2.1**.

¹ Making appointment in the Board of Directors and senior managerial positions, appraisal of feasibility reports/projects/schemes/activities of PSUs, appraisal of fund release proposals of PSUs and giving approvals/comments on rules, manuals, procedures, *etc.* of PSUs.

Table 2.1: Status of the Non-functional PSUs

Sl. No.	Particulars	PSUs
1	Orders/instructions for closure of operation issued by Government/Board of Directors. (liquidation process not yet started)	29
2	Liquidation by the Court (liquidator appointed)	11
3	Voluntary winding up (liquidator appointed by the Government)	2

As seen from the table, out of 42 Non-functional PSUs, orders for closure of operations of 29 PSUs were issued by the Government or Board of Directors whereas 13 PSUs were under liquidation after orders for closure. The total investment, total accumulated losses and net worth eroded in these 29 PSUs was ₹ 1,045.93 crore, ₹ 1,212.65 crore and ₹ 632.38 crore respectively as on 31 March 2021 (Appendix-2.3).

Audit Objective

2.1.3 The audit was conducted to ascertain:

- The underlying reasons attributable to the continuation of the Non-functional PSUs.
- Whether there is specific policy/guideline/action plan for effective management of the available resources of Non-functional PSUs,
- Whether timely action was taken for winding up of Non-functional PSUs to obviate further financial burden on the Exchequer.
- Efficacy of monitoring mechanism of the Administrative Departments, DPE and BPE in respect of Non-functional PSUs.

Audit criteria

2.1.4 Audit criteria adopted for ensuring the achievement of the audit objective were drawn from following sources:

- Memorandum of Association and Articles of Association of the PSUs;
- Relevant provisions of Companies Act, 1956, Companies Act, 2013 and Rules made thereunder;
- Agenda and minutes of meetings of Board of Directors; Administrative orders, budget allotment rules and annual accounts of the PSUs;
- Resolutions/Notifications/Circulars/Orders issued by the Government and BPE; and
- Order/directions issued by the Hon'ble Court/Statutory Bodies.

Scope and Methodology of Audit

2.1.5 The audit of the Non-functional PSUs, except those under liquidation², for the period since their becoming Non-functional to March 2021 was conducted during December 2021 to April 2022. An Entry Conference was held with the Special Secretary, GoUP and the management of respective PSUs on 12 January 2022 wherein the scope of audit and audit objectives were discussed. Audit examined records at head office of the PSUs/Departments. The audit findings were discussed with the Government and the Management in an Exit Conference held on 27 July 2022. The reply of the Government is awaited (September 2022).

² In respect of 13 PSUs under liquidation, audit has commented on inordinate delay in liquidation of these PSUs in Para 2.1.11.1.

Limitation of Audit

2.1.6 The following limitations were faced by Audit during examination of records of Non-functional PSUs:

- Records of 13 PSUs, which were under liquidation either by the order of court or under voluntary winding up, could not be examined as these were under the possession of Official Liquidator and not made available for audit despite several requests to Government.
- Records of six³ companies, which were Non-functional after orders for closure of operation, could not be examined as most of the records have been destroyed by termite or records were stolen.
- Records of Agra Mandal Vikas Nigam Limited could not be examined due to non-availability of records as the custodian of records had superannuated without handing over the records to the Management.
- Records of Bundelkhand Vikas Nigam Company Limited and Uttar Pradesh State Leather Development and Marketing Corporation Limited could not be examined due to non-production despite several requests to Management.
- Records related to DPE and BPE were not furnished to audit except partial information related to dates of PSUs going into liquidation.
- Various records during audit of other Non-functional PSUs were not furnished as detailed in **Appendix-2.4**.

Audit Findings

2.1.7 Audit findings emerged from the examination of available records in respect of 29 Non-functional PSUs are discussed below.

Reasons attributable to the continued Non-functioning of the PSUs

2.1.8 GoUP vide GO no. 863/44-2-1994 dated 1 June 1994 approved policy for Public Sector Undertakings to ensure work efficiency, to provide Government financial assistance and privatise them wherever required. The concerned Administrative Departments as well as Department of Public Enterprises were required to take action for the implementation of this Policy. The Policy further provided that the PSUs other than those working for social cause/public welfare whose annual loss was more than ₹ 10 crore and the net worth was eroded by half or more than half should be reviewed for privatisation.

The primary responsibility for supervision of PSUs for their efficient functioning lies on the Administrative Departments. Further, final view for closure of sick/Non-functional PSUs was to be taken by Administrative Departments. It is in the public interest to make this process time bound, comprehensive, performance driven and efficient so that such decisions are taken and implemented in a time bound manner to minimise further losses.

³ Varanasi Mandal Vikas Nigam Limited, Uttar Pradesh Poorvanchal Vikas Nigam Limited, Gorakhpur Mandal Vikas Nigam Limited, Moradabad Mandal Vikas Nigam Limited, Uttar Pradesh State Horticultural Produce and Marketing Company Limited and Lucknow Mandaliya Vikas Nigam Limited.

Following deficiencies were noticed in this regard:

- Audit noticed that operations of 29 Non-functional PSUs were closed since one to 31 years (**Appendix-2.1**). Of these, the period of closure ranged between one to ten years in two PSUs, 11 to 20 years in 10 PSUs, 21 to 25 years in four PSUs and 26 to 31 years in 13 PSUs. No efforts were made by the Administrative Departments or DPE for winding up of these PSUs. Out of 29 Non-functional PSUs, net worth of 10 PSUs was negative, but neither any efforts were made by the Administrative Departments nor by DPE to explore privatisation of these PSUs as was provided in the Policy. Thus, due to inaction of Administrative Departments and DPE these PSUs continued to remain Non-functional and incurred sundry expenditure of ₹ 131.28 crore as discussed in **Paragraph 2.1.12.1**. Reasons for these PSUs becoming Non-functional as analysed by Audit were deteriorating financial position, unavailability/high prices of raw materials, under utilisation of installed capacity, outdated machinery, etc. Administrative Department/DPE/BPE failed to provide records to audit relating to efforts made in compliance of the above Policy.
- Further, Section 3 (O) read with Section 15 of the *erstwhile* Sick Industrial Companies Act, 1985 (SICA) provided that when an industrial company has become a sick industrial company, the Board of Directors of the company shall make a reference to Board for Industrial and Financial Reconstruction (BIFR) for determination of the measures which shall be adopted with respect to the company.

Audit noticed that only six⁴ PSUs moved to BIFR under the provisions of SICA during the period from 1992 to 1996 and the matter was pending before BIFR at time of repealing of SICA in 2016. Accordingly, these PSUs had to move to National Company Law Tribunal as per enactment of new Companies Act, 2013 which they did not do, for which no reasons were found on record. Thus, due to laxity of the concerned Administrative Departments/DPE/BPE, no decision was taken on liquidation of these PSUs and they have continued to exist in stupor state for 25 to 29 years incurring expenditure of ₹ 112.71 crore on them.

Irregularities in management of resources of Non-functional PSUs

2.1.9 As discussed in **Paragraph 2.1.1**, DPE was required to lay down policy guidelines in various areas of management for guidance of PSUs' managements.

Audit noticed that DPE did not frame any policy guidelines for effective management of the available resources of Non-functional PSUs till date (July 2022). Further, it did not issue any specific instructions/orders for effective management of available resources of the Non-functional PSUs. In absence of any guidelines/orders, these PSUs managed their resources at own discretion. Deficiencies noticed in the management of available resources are discussed in following paragraphs.

⁴ Nandganj Sihori Sugar Company Limited, Chhata Sugar Company Limited, Ghatampur Sugar Company Limited, Uttar Pradesh State Yarn Company Limited, Uttar Pradesh State Textile Corporation Limited and The Indian Turpentine & Rosin Company Limited.

Monetisation of Fixed Assets not done

2.1.9.1 Asset monetisation is the process of creating new sources of revenue for the PSUs by unlocking the economic value of their unutilised or underutilised assets.

Audit noticed that 29 Non-functional PSUs were having fixed assets amounting to ₹ 12.09 crore⁵ (**Appendix-2.5**). These assets were lying unutilised since closure of operations of these PSUs but no efforts for their monetisation were made in absence of proper monitoring mechanism at the level of PSUs, Administrative Departments, BPE and DPE. Due to lapse of considerable time, the value of these assets may have significantly diminished.

Recovery from Debtors and Loans & Advances not done

2.1.9.2 Audit noticed that 29 Non-functional PSUs were having Debtors and Loans & Advances amounting to ₹ 56.31 crore⁶ (**Appendix-2.5**). These were assets of these PSUs but were lying unrecovered since closure of operations of these PSUs but no efforts for recovery of this amount were made by these PSUs in absence of proper monitoring mechanism at the level of PSUs, Administrative Departments, DPE and BPE. In view of lapse of substantial period the possibility of recovery of these dues is remote.

Transfer of land without consideration

2.1.9.3 GoUP decided (26 February 2014) to transfer the land measuring 50.04 acres situated at Siddiqpur of Jaunpur unit (closed since June 2012) of Uttar Pradesh State Yarn Company Limited (Company) to Medical Education and Health Department for construction of Government Medical College. For this, Government decided to write off the loan of ₹ 34.67 crore (up to 31 March 2013) given to the Company earlier and making cash payment of ₹ 16.18 crore to the Company by Infrastructure and Industrial Development Department, GoUP for liquidating the liabilities of the Company. This land was transferred to the Medical Education and Health Department in the year 2014.

It was noticed that dues of the Company were not written off by the Government and cash payment was also not made till March 2021. Due to this, liabilities of the Company could not be settled even after lapse of more than seven years. Consequently, Government loan increased from ₹ 34.67 crore to ₹ 46.71 crore by accumulation of interest thereon and other liabilities also increased from ₹ 16.18 crore to ₹ 21.07 crore as of March 2021.

In reply, the Management stated (January 2022) that inspite of several correspondences with the Government, no response has been received so far.

The fact remains that the land was transferred to the Government Medical College in the year 2014 and no payment was received to the Company.

Movable/immovable assets lying at the land not disposed

2.1.9.4 As discussed in **Paragraph 2.1.9.3**, Uttar Pradesh State Yarn Company Limited (Company) transferred its land to Government Medical College in 2014. At the time of transfer, some movable/immovable assets of

⁵ As per latest finalised accounts of these 29 PSUs.

⁶ As per latest finalised accounts and information furnished by the PSUs.

the Company valuing ₹ 7.11 crore⁷ were lying at the land which were to be disposed off by the Company. The Company failed to dispose-off the assets till 2018. Due to which, the District Magistrate (DM) disposed off the assets at a value of ₹ 3.69 crore and remitted the sale amount to the Company. Thus, due to failure of the Company in timely disposal of assets, it suffered loss amounting to ₹ 3.42 crore (₹ 7.11 crore - ₹ 3.69 crore).

In reply, the Management stated that the book value of assets as on 31 March 2014 was ₹ 2.70 crore and as per Section 22 and 22A of Sick Industrial Company Act, 1985 (SICA), no assets of the Company or part thereof could be reshaped in any way during the course of BIFR proceedings without having direction of BIFR.

Reply is not acceptable as the land was transferred as per Government order and the assets were disposed off by the DM.

Failure to mutate land by Uttar Pradesh Chalchitra Nigam Limited

2.1.9.5 Uttar Pradesh Chalchitra Nigam Limited purchased 40,838 sqm. land in Narayanpur, Mirzapur in 1979. However, the Company failed to get the mutation of land in its own name in land records. In 1995, the Company invited tender for selling the land but it could not sell the land as the same was not in the name of the Company in the land records.

Thus, due to lackadaisical approach of the Company, the ownership of the land illegally rested with the seller's sons in the land records and the Company could not sell the land.

In reply, Management stated that request for mutation of land in the name of Nigam has been made with District Magistrate, Mirzapur in 1997 and it is time taking process.

The reply is not acceptable as even after more than 40 years of purchase the Company had failed to get the land mutation in its name and failed to sell the land.

Transfer of land by Uttar Pradesh Pashudhan Udyog Nigam Limited

2.1.9.6 GoUP directed (31 August 2001) Uttar Pradesh Pashudhan Udyog Nigam (UPPUN) to transfer 40 acre of land free of cost to U.P. State Warehousing Corporation Limited (UPSWC) for warehousing purposes. UPPUN transferred (10 January 2002) 40.104 acre land to UPSWC. On direction (March 2002) of GoUP, the U. P. State Industrial Development Corporation Limited (UPSIDC) acquired the said land for planned industrial development of the area at a price of ₹ 1.36 crore from UPSWC. In October 2017, UPPUN issued a demand notice of ₹ 4.63 crore (cost of land: ₹ 1.36 crore + interest: ₹ 3.27 crore) to UPSWC but neither cost of land nor interest was paid by UPSWC. UPPUN took up the matter with the GoUP and it was decided (December 2021) that the UPSWC will immediately transfer ₹ 1.36 crore to UPPUN and matter of recovery of interest will be pursued separately by UPPUN.

Audit noticed that though UPPUN has received cost of land from UPSWC in March 2022 but the interest amount was lying recoverable.

⁷ As per valuation report dated 26 February 2015.

Failure to take timely action for winding up of Non-functional PSUs

2.1.10 Failure to take action for winding up of Non-functional PSUs on the part of PSUs/Administrative Departments, DPE and BPE are discussed in succeeding paragraphs:

Non-finalisation of Annual Accounts and consequential delay in winding up of Non-functional PSUs

2.1.10.1 Chapter IX of the Companies Act, 2013 provides requirements of maintenance and preparation of annual accounts by a company established under the Act. It also provides penal provision in case of violation of provisions of the Act.

Audit noticed that annual accounts of 27 out of 29 Non-functional PSUs have not been finalised for the period ranging from one to 39 years (**Appendix-2.6**). Delay in finalisation of accounts was one of the reasons for delay in winding up of PSUs as in the absence of updated accounts, the current position of assets and liabilities was not known for their settlement. BPE was also responsible for monitoring the progress of completion of annual accounts by PSUs with the objective of reducing the arrears of accounts, but it failed in performing its role in reducing the arrears of accounts.

In this regard, it is pertinent to mention that the issue of arrear in accounts of State PSUs has been repeatedly pointed out in the previous Audit Reports⁸ of the CAG. However, despite being pointed out repeatedly, the concerned Administrative Departments/BPE failed to take action for liquidation of arrear accounts of PSUs.

Uttar Pradesh Chalchitra Nigam Limited accepted (March 2022) the observation and stated that reasons for not finalising accounts were closure of Company's activity, not having regular staff and financial crisis. Reply was awaited from other PSUs (September 2022).

Audit of accounts not completed due to non-receipt of fund

2.1.10.2 Tarai Anusuchit Janjati Vikas Nigam Limited (TAJVNL) demanded (April 2001) ₹ 4.25 lakh from its Administrative Department for payment of Statutory Auditor's fees for audit of annual accounts pertaining to period from 1983-84 to 1999-2000. It sent 32 letters and reminders between April 2001 and July 2013 for release of said amount, but no amount was released to TAJVNL by the Administrative Department till date (July 2022). Hence, audit of accounts of TAJVNL is pending till March 2021 due to lack of response from the Administrative Department.

Failure in timely transfer of fixed assets

2.1.10.3 Command Area Poultry Development Corporation (CAPCO) became Non-functional in August 1999. In the meeting (February 2002) under chairmanship of Additional Chief Secretary (ACS), Department of Land Development and Water Resource, GoUP and Agriculture Produce Commissioner, assets of CAPCO were valued at ₹ 106.32 lakh whereas liabilities were ₹ 117.06 lakh. It was decided in the meeting that fixed assets of CAPCO shall be transferred to Sharda Sahayak Command Authority (SSCA)

⁸ In the Audit Report on Economic Sector and Public Sector Undertakings for the years 2001-02 to 2018-19 and State Finances Audit Report for the years 2019-20 and 2020-21.

being major creditor of ₹ 60.99 lakh. In this regard an agreement was also executed (May 2002) between CAPCO and SSCA for transfer of fixed assets and settlement of liabilities of CAPCO towards SSCA and others.

Audit noticed that even after lapse of 19 years of executing the agreement CAPCO failed to get the agreement implemented. In September 2021, SSCA requested to the Administrative Department for issuance of Government Order to expedite the liquidation process of the company and transfer its assets and liabilities to SSCA. This indicates lack of timely action on the part of company and Government resulting into delay in liquidation process of the company.

Deficiencies in Monitoring Mechanism

2.1.11 Failure/non-existence of effective monitoring system on the part of Administrative Departments of PSUs, DPE and BPE are discussed in succeeding paragraphs:

Inordinate delay in liquidation of the PSUs due to poor monitoring by Administrative Departments

2.1.11.1 Clause 9.4 and 9.5 of Ministry of Corporate Affairs (MCA), Government of India guidelines provide that completion of liquidation process should be made within the timeframe of two years and a fixed time should be provided for each stage of rehabilitation and liquidation process. Extension at every stage should be rare and allowed only in exceptional circumstances and in any case without affecting the outer time limit provided. The concerned Administrative Departments are responsible for ensuring the timely completion of liquidation process.

Audit noticed that 13 PSUs were under liquidation since a very long period *i.e.*, ranging between seven and 39 years (**Appendix-2.2**). Administrative Department/DPE failed to provide records to audit relating to efforts made for ensuring timely completion of liquidation process of these PSUs. Moreover, it also failed to furnish present status of PSUs under liquidation and reasons attributable for such long delay except in case of three PSUs *viz.* Uttar Pradesh Cement Corporation Limited, Bhadohi Woollens Limited and Auto Tractors Limited for which the reasons were cited as court cases and litigations.

Thus, due to poor monitoring by Administrative Departments, process of liquidation of PSUs could not be completed even after a lapse of seven to 39 years.

Lack of effective monitoring mechanism for winding-up of Companies

2.1.11.2 The primary responsibility of supervision of PSUs for their efficient functioning lies on the Administrative Departments and final view for winding up of sick/Non-functional PSUs has to be taken by the Administrative Departments in consultation with DPE/BPE.

Audit noticed that although it was the responsibility of the concerned Administrative Departments to take action for winding up of sick/Non-functional PSUs, these Departments did not make any concerted efforts. Due to this, these 29 PSUs could not be wound up till March 2021. Some instances of failure of the Administrative Departments are discussed in **Table 2.2** below:

Table 2.2: Instances showing lack of monitoring by Administrative Departments

Sl. No.	Name of PSUs	Date of closure of activity	No. of years since closure of activity (approx.)	Failure of Administrative Department
1	Uttar Pradesh State Yarn Company Limited	28.06.2012	8	Uttar Pradesh State Yarn Company Limited (Company) was declared sick by the BIFR. The company did not go to the National Company Law Tribunal (NCLT) for winding up, even though permission was granted by the Government on 26.09.2017. It was the responsibility of the Administrative Department i.e., Hathkargha Evam Vastra Udyog Vibhag to expedite the process by taking effective steps. But it neither sought any status of the matter till date nor called for any clarifications from the concerned officials for not referring the matter to NCLT.
2	Uttar Pradesh State Textile Corporation Limited	14.03.2001	20	Uttar Pradesh State Textile Corporation Limited (Company) was declared sick by the BIFR on 02.02.1995 and ordered for winding up on 13.07.2005. The order was stayed by the Appellate Authority for Industrial and Financial Reconstruction. The Company did not file the case in NCLT even though permission was granted by the Government vide latter dated 26.09.2017. It was the responsibility of concerned Administrative Department i.e. Hathkargha Evam Vastra Udyog Vibhag to expedite the process by taking effective steps but it neither sought any status of the matter till date nor called for any clarifications from the concerned officials for not referring the matter to NCLT.

Thus, the Administrative Departments and Management did not take timely action for winding up as per procedure of the Companies Act due to which status of these Non-functional PSUs remained same even after lapse of one to 31 years of their becoming Non-functional.

Failure of Department of Public Enterprises in monitoring the PSUs

2.1.11.3 The Department of Public Enterprises (DPE) is responsible for furnishing periodic reports to the State Government on the working of PSUs, provide assistance in executing closure of activities and lay down policy guidelines for management of PSUs.

However, neither DPE could provide any records related to functions performed for PSUs nor PSUs could make available such records of approaching DPE for any assistance.

Failure of Bureau of Public Enterprises in monitoring the PSUs

2.1.11.4 Bureau of Public Enterprises (BPE) works as a Directorate and provides assistance to DPE in its assigned work along with the work of periodic monitoring and review of PSUs, providing technical guidance/consultancy to Administrative Departments, monitoring of the progress of completion of Annual Accounts of PSUs with the objective of reducing the arrears of accounts, etc.

Audit noticed that BPE failed to monitor the timely completion of Annual Accounts of PSUs as Annual Accounts of 27 out of 29 Non-functional PSUs were pending for the period ranging from one to 39 years (**Appendix-2.6**) as of March 2021. Further, details of any technical guidance provided and monitoring of progress of annual accounts of PSUs by BPE was not found on record.

Financial burden due to delayed winding up of Non-functional PSUs

2.1.12 The audit observed following deficiencies in this regard:

Expenditure on security, staff and day to day expenses

2.1.12.1 The Non-functional PSUs has to incur recurring expenditure on payment of staff, security of assets and for its day-to-day expenses. For meeting such expenditure, these PSUs took bridge loan or managed funds from own sources.

Audit noticed that all the 29 PSUs were managing its day-to-day expenditure either from its own resources/funds provided by their Parent Company or taking interest bearing bridge loan from GoUP. Audit further noticed that delay in winding up of these PSUs led to incurring an avoidable expenditure of ₹ 131.28 crore (**Appendix-2.5**) on staff, security and day to day expenses by these PSUs till March 2021.

Avoidable Payment of Electricity Bill

2.1.12.2 The Indian Turpentine & Rosin Company Limited (Company) was closed in October 2000. Audit observed that based on advice (January 2004) of Assets Sale Committee, the Company proposed⁹ to Government to transfer 92 residential quarters valuing to ₹ 1.72 crore to employees, however, no response on the proposal was received from the State Government. The Company also did not pursue the matter till December 2020 when it made a request to Secretary, Infrastructure and Industrial Development Department, GoUP for resolving the case. As on 31 March 2021, amount of VRS ₹ 6.05 lakh and amount of Bonus ₹ 9.57 lakh was still payable to employees.

Further, failure in taking timely action by the Company and the Administrative Department also resulted in avoidable expenditure of ₹ 15.72 crore¹⁰ on electricity charges of the residential quarters occupied by the employees.

Conclusion

Administrative Departments and DPE did not take appropriate action for timely winding up or privatisation of Non-functional PSUs. Liquidation process of PSUs could not be completed even after lapse of seven to 39 years. DPE and BPE failed to monitor. The Non-functional PSUs mismanaged their resources in absence of any policy, guidelines and monitoring mechanism. Non-functional PSUs had to bear avoidable financial burden towards recurring expenditure on staff costs, security expenditure, electricity charges and other day to day expenses amounting to ₹ 131.28 crore due to delay in winding up of PSUs.

⁹ Vide letter no.MD/T/2004-05/254 dated 10.01.2005.

¹⁰ Payment made against dues of electricity charges: ₹ 12.12 crore + Liabilities created towards electricity charges: ₹ 3.95 crore – Arrear dues of previous period: ₹ 0.35 crore.

Recommendations

Audit recommends that Administrative Departments/DPE/BPE should:

1. **Make concerted efforts for winding up of the PSUs pending in Non-functional status since long and for monetisation of their assets.**
2. **Expedite the liquidation process of PSUs under liquidation.**
3. **Take necessary steps to liquidate the arrears in accounts of Non-functional PSUs.**
4. **DPE should frame and issue policy/guidelines for the management of resources of Non-functional PSUs.**

Energy Department

Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited

2.2 Audit of 'Repair and Maintenance of Thermal Power Plants of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited'

Introduction

2.2.1 Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited (UPRVUNL) headquartered at Lucknow was incorporated on 25 August 1980 under the Companies Act, 1956 as a wholly owned State Government Company, with the main objective of construction of new thermal power projects in the State. UPRVUNL has nine¹¹ Thermal Power Plants (TPPs) having total installed capacity of 5,380 MW. Out of total energy requirement of the State, the Thermal Power Plants of UPRVUNL met¹² the energy requirement of 25.26 per cent, 21.43 per cent and 19.39 per cent during 2018-19, 2019-20 and 2020-21 respectively.

To ensure long term sustainable levels of performance of TPPs, it is important to adhere to periodic maintenance and equipment overhauling schedules. Not adhering to the schedule carries a risk of the equipment consuming more coal, fuel oil and a higher risk of forced outages. These factors lead to increase in the cost of power generation and reduced availability of equipment which affects the total power generated.

2.2.2 Repair and Maintenance (R&M) of TPPs are time bound activities which are generally carried out through tendering process and its timely completion is essential for optimum generation of power by the TPPs. In UPRVUNL, the total expenditure on R&M was ₹ 502.95 crore, ₹ 549.29 crore and ₹ 472.64 crore during the period 2018-19, 2019-20 and 2020-21, respectively.

Organisational Structure

2.2.3 The Management of the Company is vested with a Board of Directors (BOD) comprising of Chairman, Managing Director and four Directors under the administrative control of the Energy Department, Government of Uttar Pradesh. The day-to-day activities are carried out with the assistance of Chief Engineers/Chief General Managers and Executive Engineers at Headquarters and field.

¹¹ During 2018-19 to 2020-21.

¹² 29,154 Million Unit (MU), 25,318 MU and 23,388 MU against the purchase of energy of 1,15,435.51 MU, 1,18,140.93 MU and 1,20,589.94 MU during 2018-19, 2019-20 and 2020-21, respectively by Uttar Pradesh Power Corporation Limited.

Audit Objectives

2.2.4 Audit was conducted with a view to ascertain:

- Whether planning for R&M was done as prescribed in Original Equipment Manufacturer (OEM) manual;
- Whether agreements for supply of materials/contracts for R&M were made as per laid down procedure;
- Whether the work of R&M has been executed timely and economically as per plan and norms fixed by Uttar Pradesh Electricity Regularity Commission (UPERC) have been achieved; and
- Whether there is effective monitoring mechanism for R&M related works.

Audit Criteria

2.2.5 Audit criteria adopted for assessing the achievement of audit objectives were sourced from the following:

- OEM manual, Annual plan, Budget, Operational parameters for R&M, Agreements with Contractors and Outage reports after overhauling.
- Financial Handbook of GoUP, Justification of estimates and Rate analysis of works.
- UPERC norms, assessment of shutdown of machine, mechanism framed for controlling delays and Standard Operating Procedure/Operating manual of equipment.

Scope and Methodology of Audit

2.2.6 The Audit for the period 2018-19 to 2020-21 was conducted from August 2021 to January 2022 and audit examined the records related to R&M of TPPs at UPRVUNL Headquarters at Lucknow and its selected seven¹³ out of nine thermal power plants. The expenditure incurred on R&M in these seven TPPs was 77.13 *per cent* of the total expenditure incurred on R&M by UPRVUNL during 2018-19 to 2020-21. During the period, TPPs finalised 7,215 tenders against which Audit selected 478 tenders based on monetary value through stratified random sampling.

Audit methodology consisted of explaining the scope of audit and audit objectives to top Management in an Entry Conference held on 31 August 2021, examination of records, interaction with auditee personnel, analysis of data with reference to audit criteria and raising audit queries followed by discussion with Management.

The Audit findings were issued to the Management and State Government in June 2022. The replies of the Company and comments/views put forth by the Management in the Exit Conference held on 8 July 2022 have been suitably incorporated in the respective paragraphs. However, the reply of the Government is still awaited (September 2022).

¹³ 'B' Obra TPP (2 x 500 MW), 'A' Parichha TPP (2 x 110 MW), 'B' Parichha TPP (2 x 210 MW), 'C' Harduaganj TPP (1 x 110 MW), Harduaganj Extension TPP (2 x 250 MW), 'A' Anpara TPP (3 x 210 MW) and 'B' Anpara TPP (2 x 500 MW).

Audit Findings

2.2.7 Audit findings which emerged from the examination of records at UPRVUNL Headquarters and its selected seven TPPs are discussed below.

Planning for overhauling

2.2.8 Overhauling of the generating units of TPPs plays a vital role in smooth functioning of the various equipment installed in these units for energy generation. UPRVUNL had categorised overhauling into three categories viz. Capital Overhauling (COH), Annual Overhauling (AOH) and Mini Overhauling (MOH). COH of the equipment is scheduled every six years from the running of unit as fixed by the OEM in which overhauling of High Pressure (HP), Intermediate Pressure (IP) and Low Pressure (LP) of Turbine along with overhauling of Generator and Boiler is included. AOH and MOH are planned annually by UPRVUNL of the equipment¹⁴ as per requirement. For planning of overhauling, UPRVUNL prepares Rolling Plan and executes the overhauls as per yearly targets fixed in the Rolling Plan.

The Board of Directors of UPRVUNL approved the Rolling Plan for overhauling of TPPs for the year 2018-19 to 2021-22 in August 2017. In the Rolling Plan prepared (23 August 2017), 52 overhauls (COH: 8, AOH: 17 and MOH: 27) of 18 generation units¹⁵ of eight TPPs¹⁶ with budgeted expenditure of ₹ 1,046 crore for the year 2018-19 to 2020-21, with period of 45 days for COH, 30 days for AOH and 18 days for MOH were planned.

Audit noticed that Rolling Plan was not prepared as per OEM schedule fixed for COH. Major deviations/delays were noticed in the planning of COH of TPPs as summarised in the **Table 2.3** below:

Table 2.3: Deviations/delays in planning of COH of TPPs

Name of TPP	Unit No.	Capacity (MW)	Last capital overhauling made	Overhauling due as per OEM schedule	Overhauling proposed as per Rolling Plan	Delayed planning in Rolling plan (in years)
Anpara 'A'	1	210	April-2008	April-2014	2018-19	4
	2	210	Nov-2012	Nov-2018	2021-22	3
	3	210	March-2008	March-2014	2019-20	5
Anpara 'B'	4	500	Dec-2009	Dec-2015	2019-20	4
	5	500	May-2008	May-2014	2018-19	4
Harduaganj 'Ext'.	8	250	COD ¹⁷ in Feb-2012	Feb-2018	2019-20	2
Parichha 'B'	4	210	March-2012	March-2018	2020-21	3

Source: Data provided by UPRVUNL

It can be seen from above that there were significant delays ranging between two and five years against the schedule fixed by the OEM. Due to this, performance of generating units deteriorated as it could be seen in succeeding paragraphs.

¹⁴ Low pressure (LP) stage turbine, generator, boiler, conveyer belt, fly ash evacuation system, coal mill reject handling system, ash pipeline structure, etc.

¹⁵ 2018-19: 17 overhauls, 2019-20: 17 overhauls and 2020-21: 18 overhauls.

¹⁶ One TPP (Parichha: 2x110 MW) was not planned for COH/AOH/MOH in Rolling Plan.

¹⁷ Commercial Operation Date.

In the Exit Conference, the Management accepted the delay in overhauling and stated that Standard Operating Procedure (SOP) regarding overhauling and other issues is under preparation.

Deficiencies in execution of Contract/Agreement

Audit noticed deficiencies in execution of Contract/Agreement as discussed below:

Undue favour to Contractor

2.2.9 As per Clause 2 of commercial terms and condition of tender¹⁸, bids shall be kept valid for acceptance for a minimum period of 180 days from the date of opening of technical bid.

Parichha TPP awarded (25 June 2018) the work to M/s AKA Logistics at a value of ₹ 34.57 crore (excluding GST) for the period 1 July 2018 to 30 June 2020.

For continuation of the above work, new tender was invited on 30 May 2020 with cut-off date of submission of bids on 16 July 2020 which was further extended to 7 August 2020 due to COVID lockdown. Four firms participated in the bid out of which two firms were qualified after opening of Part-I of bid document on 13 August 2020. Two firms were declared disqualified due to not submitting work experience, default in payment of GST in earlier years, etc. The matter of default in payment of GST in earlier years of one disqualified firm, i.e., M/s Energo Construction Limited was reviewed but could not be substantiated and it was decided (23 November 2020) that opening of Part-II bid cannot be denied on the said issue. After that, Part-II of bids was opened on 16 December 2020 of these three firms and M/s Energo was declared L-1 bidder. The work was awarded (22 February 2021) to M/s Energo for a period of two years starting from 28 February 2021 to 28 February 2023 at a value of ₹ 25.87 crore (excluding GST).

Audit noticed (January 2022) that the validity period of Part-II of bid of the above tender was up to 8 February 2021 (180 days from the opening of Part-I bid, i.e., 13 August 2020) but the company awarded the tender to L-1 bidder on 22 February 2021 after finalisation of negotiation on 15 January 2021 and approval of the same on 16 February 2021 by the Corporate Tender Committee.

Thus, the Management awarded the work with a delay of 14 days. Till the award of work to new contractor, the work was being executed by old contractor¹⁹, i.e., M/s AKA Logistics at a cost of ₹ 1.44 crore per month which was much higher than the awarded rate of ₹ 1.08 crore per month of new contract. Thus, due to delayed award of work, UPRVUNL extended undue favour to M/s AKA Logistics amounting to ₹ 0.17 crore which was avoidable and could have been saved.

In the Exit Conference, the Management accepted the delay in award of work and stated that there is cost saving in the award of new work. Further, SOP

¹⁸ Round the clock complete operation and maintenance work of entire 2x210 MW Coal Handling Plant (CHP) for uninterrupted coal feeding to 2x210 MW + 2x250 MW (unit no. 3, 4, 5 and 6), unloading work of 2x110 MW CHP, including manual unloading and management, operation and shunting works, etc. and round the clock complete mechanical and electrical maintenance works of coal unloading plant of 2x 110 MW CHP, etc.

¹⁹ Expiry date of contract was 30 June 2020 which was extended from time to time.

would be prepared for fixing the timelines for finalisation of contract by various levels of Committee.

Execution of overhauling

2.2.10 The main equipment of TPPs such as Turbine, Boiler and Generator were installed by OEM (BHEL, Toshiba, etc.) and overhauling of the same was to be done by these OEMs once in six years. Other equipment of TPPs were being overhauled through tendering on annual basis or requirement basis. As per the time schedule prescribed, COH, AOH and MOH was to be completed within 45 days, 30 days and 18 days respectively. The completion of overhauls within the stipulated time is crucial as high overhauling cycle or delay in prescribed overhauling time leads to reduced plant availability and loss of generation. The strategic and advance planning, timely mobilisation of resources, meticulous monitoring and dedicated round the clock effort reduces the overhaul time.

As discussed in **Paragraph 2.2.8**, UPRVUNL planned 52 overhauls of 18 generation units of eight TPPs in Rolling Plan. However, at the time of execution of overhauls during 2018-19 to 2020-21, it reduced the planned overhauls to 33 only due to State Load Dispatch Centre (SLDC) restrictions on overhauling.

Audit noticed (January 2022) the shortfall in execution of overhauls even after the reduced targets as detailed in the **Table 2.4** below:

Table 2.4: Shortfall in execution of overhauls

Year	No. of units planned		No. of units overhauled		Shortfall	
	COH	AOH/MOH	COH	AOH/MOH	COH	AOH/MOH
2018-19	5	12	1	2	4	7 ²⁰
2019-20	3	5	1	3	2	2
2020-21	6	2	2	1	4	1
Total	14	19	4	6	10	10

Source: Data provided by UPRVUNL

It can be seen from the above that there was significant shortfall of 10 overhauls (71 *per cent*) in COH and 10 overhauls (53 *per cent*) in AOH/MOH which shows poor execution of overhauls by UPRVUNL.

Further, in 23 overhauls in 17 generation units of selected seven TPPs, COH for 13 overhauls and AOH/MOH for 10 overhauls were planned during 2018-19 to 2020-21. Against this, significant shortfall of 10 overhauls (77 *per cent*) in COH and six overhauls in AOH/MOH (60 *per cent*) was noticed by Audit.

Failure to adhere to the time schedule of overhauling resulted in loss of generation and execution of many additional works such as replacement of all HIP turbine diaphragm, repairing of power cylinders, removal of jammed bolt, work of generator rotor epoxy injection, etc.

Management accepted the audit observation and stated that the efforts would be made for overhauling as per the Rolling Plan/OEM Schedule.

²⁰ During 2018-19, three units (unit no. 9, unit no. 10 and unit no. 11) of Obra TPP were planned for MOH. However, due to fire occurred in Obra TPP on 14 October 2018, these units were not take up for overhauling in 2018-19. Hence, these units are not considered for shortfall in overhauling.

Avoidable loss due to not following the overhauling schedule

Audit noticed instances of avoidable loss due to not following the overhauling schedule as discussed below:

Generation loss on account of low PLF due to delayed COH

2.2.11 The norms of plant load factor (PLF) of all generating stations are fixed by the Uttar Pradesh Electricity Regulatory Authority (UPERC) in accordance with UPERC (Terms and condition of Generation Tariff) Regulations 2014 and 2019. PLF refers to the ratio between the actual generation and the maximum possible generation at installed capacity. According to the norms fixed by UPERC, the PLF for State Thermal Power Plants ranged from 70 per cent to 85 per cent for the year 2018-19 to 2020-21.

As discussed in **Paragraph 2.2.10**, delay in overhauling leads to reduced plant availability and loss of generation.

Audit noticed that four TPPs²¹, in which capital overhauling was not done timely as per prescribed OEM schedule, were running at low PLF than the norms fixed by UPERC leading to generation loss of 277.97 MU²² energy. Due to this, UPRVUNL could not supply above energy to Uttar Pradesh Power Corporation Limited (UPPCL) during 2018-19 to 2020-21. As a result, UPPCL had to purchase energy to above extent from private power producers leading to extra expenditure of ₹ 39.22 crore by UPPCL.

Loss to UPRVUNL due to not conducting timely testing

2.2.12 The annual overhauling of unit no. 7 of Harduaganj was planned during 1 September 2017 to 30 September 2017 but was not executed by the Management. The unit remained shut down during 13 November 2018 to 8 May 2019 on the instruction of SLDC. Unit was again put on load on 9 May 2019. Meanwhile, during the period of shutdown, a mini overhauling during 1 January 2019 to 18 January 2019 was proposed but the same was also not executed by UPRVUNL. After putting on load, an incidence of fire occurred in Generator Transformer (GT) and unit tripped on 15 May 2019. The unit was synchronized on 27 July 2019 after replacement of GT. As per the enquiry report, the main reason of occurrence of incidence of fire was failure in timely testing of equipment such as GRP relay, Excitation System Generator and GT which were not tested for last 4 years²³. Tan Delta Test of bushing had been carried out on 20 February 2018 in which R&Y phase bushing Tan Delta values were found quite high and crossed the dangerous limit.

²¹ Unit no. 11 of Obra-B TPP (2020-21)- actual PLF was 63.85 per cent against norm of 75 per cent; Unit no. 2 of Parichha-A TPP (2018-19)- actual PLF was 65.94 per cent against norm of 70 per cent; Unit no. 1 (2019-20) of Anpara-A TPP- actual PLF was 83.92 per cent against norm of 85 per cent; Unit no. 5 of Anpara-B TPP (2018-19)- actual PLF was 84.01 per cent against norm of 85 per cent and Unit no. 4 of Anpara-B TPP (2020-21)- actual PLF was 84.70 per cent against norm of 85 per cent.

²² 177.09 MU, 34.96 MU, 14.08 MU and 51.84 MU in Obra-B, Parichha-A, Anpara-A and Anpara-B TPPs respectively.

²³ As per testing schedule, GRP relay, Excitation System Generator and GT, etc. should have been tested on yearly basis.

UPRVUNL incurred an expenditure of ₹ 1.52 crore on transportation and installation of replacement of Generator Transformer²⁴ besides write off the value of burnt transformer valuing ₹ 6.30 crore. Further, UPRVUNL, based on finalisation of charge sheet, awarded minor penalty (warning, censor entry) to five officers/officials. This expenditure could have been avoided had the timely testing been made by the officers/officials before running of unit as per testing schedule.

In the Exit Conference, the Management accepted the observation and stated that presently testing of GT is being carried out on regular basis.

Shortcomings noticed in monitoring mechanism

Audit noticed shortcomings in motoring mechanism over R&M works being executed in TPPs as discussed below:

Improper Bearing Purchase Policy

2.2.13 UPRVUNL framed (19 September 2018) a new Bearings Purchase Policy for purchase of SKF/FAG/Timken/NTN make bearing by all TPPs for the use in Induced Draft Fans (ID Fan), Forced Draft Fans (FD Fan), Primary Air Fans (PA Fan), etc. The Policy stated that, in view of prior experience, as a special case, purchase of NTN make bearing may be done for use in the units of Obra TPP and 3x210 MW unit of Anpara TPP after approval of Director (Technical).

Audit noticed (January 2022) that unit no. 1 of Anpara TPP had tripped on 29 March 2019 due to problem in ID Fan 1 B and during repairing of defects, NTN make bearing was installed in it without taking approval of Director (Technical). Due to poor quality of NTN make bearing used in ID Fan, unit had again tripped on 16 September 2019 and was synchronised on 18 September 2019. This indicates that UPRVUNL failed to ensure the quality of NTN make bearing before purchase of the same. As a result, unit no. 1 remained closed for two days for generation during 16 September 2019 to 17 September 2019 which was avoidable.

Further, it was noticed on analysis of tripping details of TPP that unit no. 3 of Anpara TPP tripped twice on 7 September 2019 and 9 February 2020 due to damage of NTN make bearing. This also indicates that quality of bearing was poor.

Further, tripping committee of thermal power plant also recommended (February 2020) that NTN make bearing may not be procured for critical auxiliaries such as ID Fans and further recommended for review of the bearing policy. This fact clearly indicates that decision to purchase NTN make bearing was not proper.

Management stated that failure of NTN makes bearing in ID Fan might be due to various technical reason other than quality and performance of NTN make bearing.

Reply is not acceptable as in the tripping committee reports, it was clearly mentioned that quality of NTN make bearing was poor

²⁴ The replaced GT (125 MVA) was kept idle in Panki TPP which was transported and installed in place of burnt transformer.

Loss of generation due to poor monitoring of work

2.2.14 The Letter of Intent (LoI) for the work of shifting of damaged 150 MVA Generator Transformer of unit no. 7 Harduaganj TPP and installation of 125 MVA generator transformer available at Panki TPP was issued on 10 June 2019 to M/s Sun Engineering works at a cost of ₹ 34.55 lakh. Completion period of work was 35 days from the issue of LoI *i.e.* up to 15 July 2019.

Audit noticed that the work was completed on 26 July 2019 with a delay of 11 days and the unit was synchronised on 27 July 2019. The reason noticed by the Management for delay was poor deployment of manpower by the contractor. The Management imposed penalty of ₹ 55,000 on the contractor for the delay.

Audit further noticed that Management neither made any correspondences with the contractor for timely completion of work nor issued any instructions to the contractor during the contract period despite knowledge of the fact about poor deployment of manpower. Thus, effective monitoring of the work was not done by the Management which led to shutdown of unit for additional 11 days with loss of generation of energy of 2.253 MU²⁵ with loss of fixed charges of ₹ 2.47 crore²⁶.

Management stated in its reply that monitoring of the work was being done regularly and penalty for delay was deducted as per terms and condition of the contract.

Reply is not acceptable as Management failed to provide the records in supports of monitoring done regularly and delayed completion caused crucial loss of generation.

Failure in tracing the fault due to delayed installation of 'Sequence of Events Recording System'

2.2.15 Data Acquisition Software (DAS) was installed (between 1986 and 1988) with the equipment of TPPs at the time of installation of unit no. 1, 2 and 3 of Anpara TPP. The main function of the DAS is to display and record the problems that occur during the operations of unit and reasons of the tripping thereof so that fault in equipment can be traced timely.

Audit noticed (January 2022) that DAS was not in working condition due to unavailability of its spares and support from OEM in unit no. 2 and 3 of Anpara TPP since April 2016 due to which Management could not fetch the sequence of events to resolve the problem in time. The Management installed and commissioned (19 February 2020) another alternate system *i.e.* Sequence of Events Recording System (SOE) in these units for such work.

Audit further noticed that in all tripping reports of units of Anpara TPP during April 2016 to February 2020, Management mentioned that no specific reason for tripping could be established due to unavailability of DAS support. This substantiates that installation of DAS or any alternate system was necessary for analysis of tripping cause so that tripping could be reduced but SOE was installed after more than three years of unavailability of earlier DAS system.

²⁵ 110 MW x 7.76 per cent x 24 hours x 11 days/1000.

²⁶ 2.253 MU x 1000000 x ₹ 10.9849 per unit.

Due to this delay, analysis for reducing the tripping of units could not be made.

In the Exit Conference, the Management accepted and stated that installation of DAS system, if required will be done after analysing the cost economy as the running units are very old.

Conclusion

There were significant deficiencies in planning and execution of repair and maintenance activities. Rolling Plan of overhauling was not prepared as per OEM schedule. Time schedule of overhauling was not adhered to resulting in loss of generation. Failure in ensuring the quality of spares resulted in avoidable shutdown of TPPs and not conducting effective monitoring of R&M work led to shutdown of unit for additional period resulted in loss of generation of energy.

Recommendations

- 1. Rolling plan of overhauling should be prepared as per OEM schedule and the time schedule of overhauling should be strictly adhered to.**
- 2. The quality of spares should be ensured at the time of procurement.**
- 3. The works awarded to contractors should be monitored effectively.**

Audit Paragraphs**Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited****2.3 Avoidable Loss of ₹ 82.50 crore****Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited failed to comply with the efficiency parameters and suffered avoidable loss of ₹ 82.50 crore due to invoking the Performance Security by the Ministry of Coal.**

Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited (UPRVUNL) executed (March 2015) an allotment agreement with Ministry of Coal, Government of India (MoC) for allotment of Saharpur Jamarpani Coal Mine, Dumka, Jharkhand. The allotment order was issued by MoC in August 2015. UPRVUNL deposited (April 2015) ₹ 412.50 crore as Performance Security with MoC as per terms of the agreement which may be appropriated by the Nominated Authority (MoC) upon failure to comply with the efficiency parameters as listed in Schedule-E of the agreement (**Appendix-2.7**).

Audit noticed (November 2019) that UPRVUNL started the process for first (Prospecting Licence) and second milestones (completion of Exploration and preparation of Geographical Report (GR)) simultaneously in April 2015 but could not even achieve the first milestone till date (July 2022) due to various reasons²⁷. For achieving the second milestone, UPRVUNL requested (April 2015) Geological Survey of India (GSI), Mineral Exploration Corporation Limited (MECL), Nagpur and Central Mine Planning and Design Institute, Ranchi (CMPDI) to submit offer for exploratory drilling work. GSI and MECL did not respond but CMPDI informed (May 2015) that 'present law and order situation in Dumka District was not conducive for taking up drilling operations. However, if law and order situation improved, we may be able to take up the assignment' and refused to submit the offer but accepted to execute consultancy work for preparation of GR. In March 2017, Singareni Collieries Company Limited (SCCL) was asked to submit offer for exploratory drilling work which was verbally refused due to law and order situation. In December 2017, PFC Consulting Limited (PFCCL) was appointed for completing all the milestone (Sl. No. 2 to Sl. No 13 as mentioned in Appendix-2.7). However, as per instruction (June 2017) of MoC, the work of second milestone was awarded (May 2018) to CMPDI with scheduled date of completion in 36 months. But, the work of second milestone could not be started due to law and order situation till February 2022. Due to this, PFCCL could complete the allotted work only partially.

Audit further noticed that MoC issued three show cause notices²⁸ to UPRVUNL for not achieving the milestones. The replies²⁹ submitted by UPRVUNL were scrutinised by Scrutiny Committee of MoC (committee) and after considering all aspects, it was found that fault for not achieving the milestones was on the part of UPRVUNL. The Committee recommended

²⁷ Due to change in coal block boundary map, submitting fresh application for grant of Prospecting Licence, arranging of scheme of Exploration, obtaining consent of Forest Department and obtaining certified copy of Land schedule for issuance of Prospecting Licence, etc.

²⁸ In March 2016, July 2017 and March 2018.

²⁹ In March 2016, July 2017 and April 2018.

(July 2018) to forfeit Performance Security amounting to ₹ 82.50 crore³⁰ as per Clause 6.2.1 (d) of the agreement and MoC appropriated (August 2018) Performance Security in compliance of recommendation of the Committee.

Audit is of the view that fault for not achieving the milestone was on the part of UPRVUNL as position of adverse law and order situation was in its knowledge from May 2015 but it never informed this situation in monthly Pre-Commencement Report (PCR) submitted to MoC up to February 2017 and included this situation in the PCR belatedly from March 2017 and requested for revision of efficiency parameters which was not accepted by MoC. Consequently, MoC decided (August 2018) to invoke 20 *per cent* Performance Security for not achieving milestone of Sl. No. 1 to 4 as mentioned in **Appendix-2.7**. Moreover, MoC issued (September 2018) another notice for invoking additional 35 *per cent* of Performance Security for not achieving milestone of Sl. No. 5 to 10. Against this, UPRVUNL filed a petition in February 2019 before Hon'ble Coal Tribunal at Godda, Jharkhand which is under consideration (July 2022).

Thus, due to taking delayed action in revising the time limit of efficiency parameters, UPRVUNL had to suffer avoidable loss of ₹ 82.50 crore.

The Government and Management stated (April 2022/ February 2022) in reply that Prospecting Licence is yet to be issued to UPRVUNL by Government of Jharkhand. All progress/hurdles/adverse situation has been continuously informed to MoC in monthly PCR from August 2015 onwards but it did not acknowledge these issues at the time of appropriation of Performance Security, which was beyond the control of UPRVUNL. Further, the matter of invocation of Bank Guarantee is under consideration of Hon'ble Coal Tribunal.

Reply of the Management is not acceptable as it failed to inform the adverse situation to MoC through PCR till February 2017, due to which constraint of law and order situation was not considered by MoC for non-achieving the timeline for efficiency parameters. MoC regularly issued notices for delay and finally appropriated the Performance Security. Moreover, any stay or interim/final order has not been given by the Hon'ble Coal Tribunal till date (July 2022).

Paschimanchal Vidyut Vitran Nigam Limited

2.4 Short billing of revenue

Paschimanchal Vidyut Vitran Nigam Limited applied incorrect tariff to a HV-2 category consumer resulting in short billing of ₹ 1.62 crore which was recovered after being pointed out by Audit.

The Tariff Orders³¹ approved by Uttar Pradesh Electricity Regulatory Commission and applicable to High Voltage (HV-2) category consumers with contracted load of 75 kW (100 BHP) and above provide the 'rate'³² at which a consumer shall be billed for consumption of electricity under urban schedule. The rate was as follows:

³⁰ Being 20 *per cent* of total deposited Performance Security of ₹ 412.50 crore.

³¹ Applicable w.e.f. 12.09.2019.

³² Fixed/Demand Charges *plus* Energy Charges (including the time of day rates as applicable to the hour of operation).

Table 2.5: Rate for consumption of electricity

	For supply up to 11 kV	For supply above 11 kV and up to 66 kV	For supply above 66 kV and up to 132 kV	For supply above 132 kV
Demand Charges	₹ 300 /kVA/month	₹ 290 /kVA/month	₹ 270 /kVA/month	₹ 270 /kVA/month
Energy Charges	₹ 7.10/kVAh	₹ 6.80/kVAh	₹ 6.40/kVAh	₹ 6.10/kVAh

It is evident from above table that though the demand charges for supply above 66 kV and upto 132 kV and above 132 kV was same, however the rate of energy charges for these two categories was different.

Executive Engineer, Electricity Urban Distribution Division-I, Noida (Division) of Paschimanchal Vidyut Vitran Nigam Limited (Company) executed (March 2014) an agreement with M/s Uflex Limited, Sector-60, Noida (Consumer), for supply of energy for the purpose of manufacturing of plastic films with the contracted load of 20 MVA and supply voltage on 132 kV.

Audit noticed (December 2021) that the Division applied energy charges at the rate of ₹ 6.10/kVAh (charges applicable for supply of above 132 kV supply voltage) in bills of the Consumer since October 2019 whereas, the energy was supplied on 132 kV supply voltage. The Consumer was being billed correctly prior to revision of tariff in September 2019. Hence, the Consumer should have been charged at the rate of ₹ 6.40/kVAh on account of energy charges as applicable to energy supplied up to 132 kV instead of ₹ 6.10/kVAh.

Thus, due to incorrect application of tariff, the Company short billed revenue of ₹ 1.62 crore during October 2019 to December 2021 (**Appendix-2.8**).

On being pointed out (December 2021), the Management recovered the short billed amount of ₹ 1.62 crore from the consumer in January 2022. The Management stated in its reply (May 2022) that at present, system generated bills are being issued to the consumer.

The fact remains that though the short charged amount has been recovered, wrong billing of the consumer indicates weak internal control mechanism in respect of billing prevalent in the company.

The matter was reported to the Government (March 2022). The reply is still awaited (September 2022).

The company should strengthen its internal control mechanism over Revenue billing and review the bills of other similar category of consumers in other divisions and fix responsibility for incorrect billing.

2.5 Short charging of revenue due to incorrect application of tariff

Paschimanchal Vidyut Vitran Nigam Limited short charged revenue of ₹ 2.77 crore due to billing of consumers under HV-2 category instead of HV-1 category.

Clause 3.7 of the Electricity Supply Code, 2005 provides that the licensee may classify or reclassify consumers into various categories from time to time and may fix different tariffs for different categories of consumers with the approval of the Uttar Pradesh Electricity Regulatory Commission (UPERC).

Rate Schedule³³, approved by UPERC, for High Voltage (HV-1) is applicable to Commercial load, Private Institutions and Non-domestic bulk power consumers, *etc.* with contracted load of 75 kW (100 BHP) and above and getting supply at single point on 11 kV and above voltage levels.

Further, Rate Schedule for HV-2 consumers is applicable to consumers with contracted load of 75 kW (100 BHP) and above for industrial and/or processing purposes as well as to arc/induction furnaces, re-rolling mills, mini steel plants, *etc.*, provide the 'rate' at which a consumer shall be billed.

The rate applicable for HV- 2 (Industrial) was lesser than the rates applicable for HV- 1 (Non-Industrial).

Electricity Distribution Division-II (EDD-II), Moradabad and Electricity Urban Distribution Division-II (EUDD-II), Saharanpur of Paschimanchal Vidyut Vitran Nigam Limited (Company) sanctioned load in favour of four consumers under HV-1/HV-2 category as detailed in the **Table 2.6** below:

Table 2.6 : Sanctioned Load of the consumers

Sl. No.	Name of the Division	Name of Consumer	Supply type	Nature of business	Date of load sanction	Load
1	EDD-II Moradabad	Shri Rameshwar Saran, Kothiwal Dental College and Research Centre, Moradabad	HV-2	Dental College	9 February 2015	360 kW/ 400 kVA
2		Shri T.C. Pant, Project Director, Moradabad	HV-1	Operation of Toll Plaza	30 June 2014	144 kW/ 160 kVA
3		Kothiwal Institute of Technology and Professional Studies, Moradabad	HV-1	College	27 May 2009	90 kW/ 100 kVA
4	EUDD-II, Saharanpur	Power Grid Corporation of India Limited	HV-1	Light and Fan and mixed load (For construction purpose)	17 February 2012	225 kW/ 250 kVA

Audit noticed (April-May 2022) in test check of records that consumer at Sl. No. 1 was incorrectly categorised under HV-2 category and billed accordingly while other consumers at Sl. No. 2 to 4 were correctly categorised under HV-1 category but billing was made under HV-2 category.

Thus, due to incorrect categorisation and billing of these consumers on lower tariff, the Company short charged revenue of ₹ 2.77 crore during January 2018 to April 2022 (**Appendix-2.9**).

The Division replied (April and May 2022) that the billing category of three consumers (Sl. No. 1 to 3 of Table) has been changed from HV-2 to HV-1 and difference of revenue are being charged by adding the same in their bills and in respect of one consumer, notice has been served for deposit of short charged amount.

The fact remains that recovery of short charged amount is still pending (June 2022).

The matter was reported to the Government (June 2022). The reply is still awaited (September 2022).

³³ Applicable w.e.f. 9 December 2017, 2 February 2019 and 12 September 2019.

Madhyanchal Vidyut Vitran Nigam Limited

2.6 Short recovery of revenue

Madhyanchal Vidyut Vitran Nigam Limited short recovered applicable charges from consumers amounting to ₹ 1.17 crore.

Clause 4.6 of the Electricity Supply Code, 2005 (Supply Code) provides that for releasing the connection, an estimate shall be prepared and the related work will be executed either by licensee after recovery of full amount of estimate or by the consumer on payment of supervision charges on estimated amount. It further provides that if the work is to be done by the applicant, the licensee shall charge supervision charges in the estimate at the rate of 15 *per cent* for release of load upto 3,600 kW (4,000 kVA), eight *per cent* upto 9,000 kW (10,000 kVA) and five *per cent* on above 9,000 kW (10,000 kVA). Madhyanchal Vidyut Vitran Nigam Limited (Company) sanctioned (February 2014) electricity load of 4,600 kW (5,111 kVA) under low medium voltage category (LMV-1) to M/s Shalimar Corp. Ltd. (consumer). For releasing connection, Electricity Distribution Division-I, Barabanki (Division) prepared estimate valuing ₹ 4.35 crore and issued (7 July 2014) demand for depositing the supervision charges of ₹ 34.77 lakh at the rate of eight *per cent* as the work was being executed by the consumer. The consumer deposited the above supervision charges on 11 July 2014. Further, Company approved (17 November 2017) release of load in a phased manner by April 2021. The first phase load of 460 kW (511 kVA) was released to the consumer in June 2018.

Audit noticed (December 2021) that the consumer could avail only 1,379 kVA load and failed to avail remaining load of 3,732 kVA in permissible period by April 2021³⁴. In this situation, earlier issued demand of supervision charges should have been revised at the rate of 15 *per cent* by the Division but it failed to do so. This resulted in short recovery of supervision charges of ₹ 30.44 lakh from the consumer.

Similarly, in case of the other consumer M/s Shalimar Mannat Township, the Company revived (6 July 2019) the earlier sanctioned electricity load of 3,700 kW (4,111 kVA) under LMV-1 category. The condition of the revival order provided that if above mentioned electrical load was not used by the consumer within period of two years from the date of issue of this order, this acceptance will be deemed to be cancelled automatically. The Division prepared estimate valuing ₹ 3.69 crore and issued (19 July 2019) demand for depositing the supervision charges at the rate of eight *per cent* as the work was being executed by the consumer. The consumer deposited the above supervision charges on 20 July 2019.

Audit noticed that consumer could avail only 1,306 kVA load in permissible period which indicates that consumer surrendered the remaining sanctioned load of 2,805 kVA. In this situation, earlier issued demand of supervision charges should have been revised at the rate of 15 *per cent* by the Division but it failed to do so. This has resulted in short recovery of supervision charges of ₹ 25.82 lakh³⁵ from the consumer.

³⁴ Due date of release of load of 4,600 kW.

³⁵ Excluding GST.

(b) Clause 4.43 (b) of Supply Code provides that if the system and voltage of supply do not change as a result of requested enhanced load, the load enhancement shall be sanctioned by the concerned Executive Engineer within 30 days from the date of acceptance of application³⁶.

M/s Shalimar Corp Ltd. requested (8 July 2019) to extend load by 920 kW (1,022 kVA). Since, related apparatus was to be changed, the consumer deposited required charges (security deposit and cost of apparatus) on the same date. Audit noticed that extended load was released to the consumer on 30 August 2020 against the prescribed period up to 8 August 2019. Thus, load was released with a delay of about 13 months which resulted in loss of potential revenue of ₹ 9.76 lakh³⁷ on account of fixed charges³⁸. It was also noticed that Division did not raise bills as per total load of 1,533 kVA (first phase load *plus* extended load) from 30 August 2020. However, it arbitrarily raised bills to the consumer for 511 kVA load in the month of September 2020 and for 1,379 kVA from October 2020 to November 2021. This has resulted in short recovery from the consumer of revenue of ₹ 2.62 lakh³⁹. Thus, Company suffered total loss of revenue of ₹ 12.38 lakh (₹ 9.76 lakh + ₹ 2.62 lakh).

(c) Audit noticed that Current Transformer (CT)/Potential Transformer (PT) of M/s Shalimar Corp Ltd. was changed by the Electricity Test Division, Barabanki on 30 August 2020 due to enhancement of load. As a result Multiplying Factor⁴⁰ (MF) was changed from 30 to 60. The billing of the consumer was to be done on the basis of revised MF but the division billed the consumer with old MF till 4 December 2021 which resulted in short recovery of revenue of ₹ 38.61 lakh.

(d) As per the provisions of the Cost Data Book, for recovery of fixed line charges from the consumers in releasing the load above 3 MVA to 4 MVA, labour and overhead charges at the rate of 30 *per cent* of cost of material is to be charged.

Audit noticed that estimate for recovery of line charges of the consumer M/s Shalimar Mannat Township was prepared and approved after including 10 *per cent* labour and overhead charges instead of 30 *per cent*. Thus, estimate was prepared on lower side by ₹ 64.16 lakh. As a result, supervision charges was short recovered by ₹ 9.62 lakh (₹ 64.16 lakh x 15 *per cent*) from the consumer.

³⁶ Applicable in cases where the metering and related apparatus needs to be changed, after deposition of additional security, system loading charges and cost for new meter, if supplied by Licensee.

³⁷ (920 kW x 75 *per cent* x ₹ 95/kW x 1 month) + (920 kW x 75 *per cent* x ₹ 110/kW x 12 months).

³⁸ ₹ 95/kW/month applicable *w.e.f.* 2 February 2019 and ₹ 110/kW/month applicable *w.e.f.* 12 September 2019.

³⁹ (1,533 kVA x 15 months) *minus* (511 kVA x 1 month + 1,379 kVA x 14 months) = 3,178 kVA x 75 *per cent* x ₹ 110/kW/month.

⁴⁰ Where consumer's load is more than 60 A or supply voltage is higher than 440 Volts, Current and voltage transformers are used in metering circuit to restrict the current and voltage to the rated capacity of meter. These transformers reduce the voltage and current applied to meter in certain proportion which is called transformation ratio. The consumption recorded by the meter is therefore less than the actual consumption of the consumer in the same proportion. To arrive at actual consumption of consumer, consumption registered by meter is multiplied by proportionality factor which is called Multiplying Factor.

Thus, the Company extended undue benefit to the consumers in violation of provisions of Supply Code and Cost Data book and short recovered revenue amounting to ₹ 1.17 crore⁴¹.

In reply, the Division accepted (June 2022) the audit observations (except in case of delayed release of extended load) and raised demand for short recovered amount against which ₹ 26 lakh has been recovered from the Consumer M/s Shalimar Corp Ltd. For delayed release of extended load (*Point b*), it was stated that transformer of appropriate capacity was to be installed before release of extended load and the same was not available in the store.

The recovery of remaining amount is still pending. Further, the reply in case of extended load is not acceptable as the extended load should have been released within one month of acceptance of application as per Clause 4.43 (b) of Supply Code which was not done.

The matter was reported to the Government (July 2022). The reply is still awaited (September 2022).

⁴¹ (a) ₹ 56.26 lakh + (b) ₹ 12.38 lakh + (c) ₹ 38.61 lakh + (d) ₹ 9.62 lakh.

CHAPTER–III

Compliance Audit observations relating to Departments and Entities (Other than PSUs)

CHAPTER-III

3. Compliance Audit observations relating to Departments and Entities (Other than PSUs)

Important audit findings emerging from test check of transactions made by the various departments/entities are included in this Chapter.

Public Works Department

3.1 Avoidable expenditure due to laying excess road crust

Public Works Department incurred avoidable expenditure of ₹ 2.02 crore due to considering incorrect value of Lane Distribution Factor which led to laying of thicker layers of Dense Bituminous Macadam and Bituminous Concrete in the crust of the road.

Paragraph 205 of the Uttar Pradesh Budget Manual stipulates that every public officer is expected the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Paragraph 4.5.1 (ii) of Indian Road Congress (IRC): 37-2012 stipulates that the design of two-lane single carriageway roads should be based on 50 *per cent* of the total number of commercial vehicles in both directions, *i.e.*, Lane Distribution Factor (LDF).

The Government accorded (August 2016) Administrative and Financial Sanction of ₹ 29.44 crore for widening and strengthening of 15.300 km. long *Aligarh-Ramghat road to Gaonkhera Godha* CTK road (Other District Road) under Central Road Fund Scheme. The Technical Sanction of the work was accorded (August 2016) by Chief Engineer, Agra Zone, Public Works Department (PWD), Agra. Superintending Engineer, Aligarh Circle, PWD executed a contract bond with a contractor¹ at 0.60 *per cent* below the sanctioned estimated cost of the work. The work was started in August 2016 and was completed in March 2018.

As per Site Traffic Data (November 2015), the traffic volume in the form of Passenger Car Unit² (PCU) was 11,875 and traffic load in the form of Commercial Vehicle per Day (CVPD) was 847. Further, in detailed estimates, California Bearing Ratio³ (CBR) of sub-grade soil of the road was 6 *per cent*. The existing road was to be strengthened to bear the traffic load and, it was to be widened from 3.70 metre to 7.00 metre to accommodate the traffic volume.

¹ No. 35/SE/2016-17 for negotiated bid for ₹ 26.89 crore with contractor M/s Narendra Builders, Aligarh.

² Passenger Car Unit (PCU) is a relative weightage factor given to the traffic volume of individual vehicle category to deal with the heterogeneity in a mixed traffic situation.

³ California Bearing Ratio (CBR) test is defined as the ratio force per unit area which is required to penetrate a mass of soil with the standard circular piston at a rate of 1.25 millimeters per minute to that required for corresponding penetration of standard material.

Scrutiny of records (September 2018) of Executive Engineer (EE), Provincial Division, PWD, Aligarh revealed that for assessment of crust thickness required for strengthening/widening of the road, the LDF was taken as 1.0 in the technically sanctioned detailed estimate (estimate) instead of prescribed 0.50.

Audit observed that due to incorrect adoption of LDF, design traffic in terms of the Million Standard Axles⁴ (msa) was worked out as 15 msa which should have been 7.50 msa (**Appendix-3.1**). As per the detailed estimate, the existing crust thickness of 250 mm of the road was to be strengthened by laying 250 mm thick layer of Wet Mix Macadam (WMM), followed by 75 mm Dense Graded Bituminous Macadam (DBM) and 40 mm Bituminous Concrete (BC), considering design traffic of 15 msa. However, for design traffic load of 7.5 msa and CBR of 6 *per cent*, the required crust could have been achieved in accordance with Plate-4⁵ of IRC-37:2012 by laying of 60 mm DBM and 35 mm BC only.

Thus, due to adoption of wrong value of LDF in calculation of msa, excess thick layers of DBM and BC were laid which resulted in avoidable expenditure of ₹ 2.02 crore (**Appendix-3.2**).

In the reply, EE, Provincial Division, Aligarh stated (June 2021) that, design life of the road had been taken as 15 years, so the thickness of layers was correct.

The contention of the EE that the road was designed for 15 years is not correct as the road was designed for 10 years in the technical sanctioned estimate. Therefore, the LDF should have been taken as 0.50 instead of 1 taken.

The matter was reported to the Government (March 2022). The reply is still awaited (September 2022).

3.2 Wasteful expenditure in construction of Banda by-pass road

Public Works Department incurred wasteful expenditure of ₹ 41.89 crore on Banda by-pass road which could not be completed even after lapse of more than nine years from scheduled completion period due to not ensuring availability of land and securing the executed earth work.

Para 378 of Financial Handbook-VI (FHB) of Government of Uttar Pradesh provides that no work should be commenced in land which has not been handed over for work by the responsible civil officers.

With a view to divert the heavy traffic for relief from traffic congestion and prevent accidents in Banda city, the State Government accorded (June 2011) approval for work of 'Construction of remaining part (ring road) of Banda by-pass road (for 10.7 km)' by Public Works Department (Department) at a cost of ₹ 44.09 crore. Chief Engineer, Jhansi Zone gave (June 2011) Technical

⁴ Standard Axle is load of a Single Axle with dual wheel carrying 80 Kilo Newton (an unit of force) load and the design of the pavement is based on the Standard Axle Load.

⁵ Plate-4 is the design catalogue for pavement design thickness related to CBR-6 *per cent* and for msa ranging from 2 to 150.

Sanction on detailed estimate of the work. Superintending Engineer, Banda Circle entered into agreements⁶ (June 2011) with two contractors valuing ₹ 37.83 crore for execution of the work with scheduled completion period of one year, *i.e.*, upto June 2012. The Government also sanctioned (June 2011) ₹ 13.55 crore against acquisition of required land for the work which was subsequently revised (June 2019) to ₹ 21.66 crore. Upto March 2021, the Department could acquire only 40.02 hectare of land against revised requirement⁷ of 47.57 hectare of required land for the work.

Audit noticed (August 2021) that the Department awarded (June 2011) the contracts for execution of work without ensuring availability of required land. It was also noticed that the land could not be acquired due to shortage of funds as enhanced compensation was payable to landowners under changed land acquisition policy. Despite change in alignment of the road, thereby reducing the requirement of land, the Department could not acquire the complete land required for the work. Thus, the work could not be completed and execution of work was stopped in March 2017.

Audit further noticed that the Department executed excess work amounting to ₹ 21.89 crore⁸, being 49.65 *per cent* of sanctioned estimated cost of ₹ 44.09 crore, towards earth work and culvert work. After incurring expenditure of ₹ 41.89 crore the Department could achieve only 1.6 km of secured level of the construction of road. It was noticed that the matter was referred (June 2019) to Technical Evaluation Committee, U. P. Public Works Department (TEC). TEC observed (October 2020) that during execution of work excessive deviations have been made in violation of directions. It further observed that due to huge changes in specification and rates of estimate, the execution of work was not possible now, hence Administrative and Financial Approval on new estimate prepared on the basis of latest specification and traffic load should be taken for the work.

Thus, execution of work without getting possession of required land led to wasteful expenditure of ₹ 41.89 crore as it could not be completed for want of required land even after lapse of more than nine years since scheduled completion period of the work. Further, the earth work carried out by the Department has every chance of deteriorating due to lapse of long period as it was secured for 1.60 km only against estimated execution of 10.700 km of road.

The Management stated (October 2021) that due to incomplete availability of land in alignment of road, only the earth work could be executed which was secured in length of 1.6 km. Further, Chief Engineer approved (April 2013) deviations of quantities from the estimated provision in view of geographical conditions of the site. It was also added that at present, 90 *per cent* of land has

⁶ Contract Bond no. 16/SE/2011-12 dated 28.06.2011 for ₹ 22.27 crore to M/s Progressive Constructions Co. Ltd. And Contract Bond no. 17/SE/2011-12 dated 29.06.2011 for ₹ 15.56 crore to M/s Prabhunath Prasad.

⁷ The measurement of land was reduced from 87.97 hectare to 47.57 hectare.

⁸ Excess expenditure on earth work: ₹ 11.69 crore *plus* excess expenditure on culvert work: ₹ 10.20 crore.

been acquired and after approval of revised estimate the work will be executed.

The reply is not acceptable as due to initiation of work without ensuring availability of required land, the work could not be completed and wasteful expenditure of ₹ 41.89 crore was incurred on the work.

The matter was reported to the Government (March 2022). The reply is still awaited (September 2022).

The Government may investigate the matter for fixing the responsibility of the concerned officials for wasteful expenditure.

3.3 Excess payment of supervision charges

Public Works Department made excess payment of ₹ 4.45 crore on account of supervision charges for shifting of electrical infrastructure.

Uttar Pradesh Power Corporation Limited (UPPCL) decided (April 2002) to charge 15 *per cent* supervision charges while framing the estimates for deposit works.

Audit noticed (October 2021) that Public Works Department (PWD), Government of Uttar Pradesh (GoUP) implemented 'Uttar Pradesh Core Road Network Development Projects' (Project) at a project cost of ₹ 3,958.08 crore. The Project was funded by a loan of ₹ 2,777.60 crore from World Bank and ₹ 1,180.48 crore was to be financed by GoUP. Various expenditure, viz., acquisitions of land, utility shifting, etc., was to be met from the share of GoUP. To construct the roads under the Project, the shifting of electrical infrastructure was required. PWD assigned the shifting work to Paschimanchal Vidyut Vitran Nigam Limited (PVVNL)⁹. Executive Engineer, Electricity Works Division Moradabad, PVVNL framed (2016-17) 22 estimates valuing ₹ 35.34 crore for shifting of electrical infrastructure as deposit work. World Bank Division, PWD, Moradabad deposited (March 2016 and March 2018) the whole amount of ₹ 35.34 crore.

Audit observed that in contravention of the decision of UPPCL, Executive Engineer, Electricity Works Division Moradabad, PVVNL included establishment audit and accounts charges¹⁰ (A.A. charges) at the rate of 31.50 *per cent* amounting to ₹ 8.50 crore in the aforesaid 22 estimates instead of supervision charges at the rate of 15 *per cent*. PWD failed to ensure the reasonability of charges included in the estimate by Executive Engineer, Electricity Works Division Moradabad, PVVNL and paid excess amount of ₹ 4.45 crore over and above the due amount of supervision charges of ₹ 4.05 crore (calculated at the rate of 15 *per cent*), as detailed in **Appendix-3.3**. Thus, PWD made excess payment of ₹ 4.45 crore to PVVNL on account of shifting of electrical infrastructure.

⁹ Subsidiary of UPPCL.

¹⁰ Establishment audit and accounts charges are included by DISCOMs for formulation of scheme/project, where the DISCOM proposes such construction work for itself.

In its reply, Chief Engineer, Externally Aided Projects, Public Works Department stated (March 2022) that PVVNL has been requested to refund the excess payment and action at their level is still awaited.

The reply corroborates the audit observation and recovery has not been effected till date (April 2022).

The matter was reported to the Government (June 2022). The reply is still awaited (September 2022).

3.4 Excess payment to the contractor

Public Works Department applied higher rate of water tanker, cost of water and excess overhead charges in a road work resulting in excess payment to the contractor of ₹ 3.20 crore.

In Public Works Department (PWD), the estimate of a road work is prepared on the basis of item rates analysed as per rates of labour and machine given in the Standard Data Book of Ministry of Road Transport and Highways (MoRTH) and Schedule of Rates of Uttar Pradesh Public Works Department (UPPWD). Further, as per the circular (July 2012) of Engineer-in-Chief, PWD, Uttar Pradesh, Lucknow, overhead charges are to be imposed at the rate of eight *per cent* if the cost of work is more than ₹ 50 crore.

The Government accorded (August 2010) Financial Sanction of ₹ 90.62 crore for widening and strengthening of 40 kilometre of Ram Janki Road (State Highway-72) from km 152 to km 191. Chief Engineer (CE), Gorakhpur Zone, PWD, accorded (August 2010) the Technical Sanction to the detailed estimate at the sanctioned cost of the work. Superintending Engineer (SE), Deoria Circle, PWD executed (August 2010) a contract bond¹¹ for ₹ 73.26 crore for the said work. The work was started in August 2010 and was completed in January 2017 at a cost of ₹ 66.83 crore. The final payment to the contractor was made in April 2018.

Scrutiny of records (December 2018 and February 2020) of Executive Engineer (EE), Construction Division, PWD Deoria revealed that while analysing the rate for the work 'construction of subgrade and earthen shoulder', the Department fixed the rate of the above item at ₹ 216 per cubic metre by applying incorrect rate of ₹ 200 per kilolitre (KL) for the cost of water and the rate of ₹ 327.50 per hour for hire charge of water tanker instead of admissible rates of ₹ 20 per KL and ₹ 200 per hour respectively. On applying the admissible rates for cost of water and for hire charge of water tanker, Audit arrived at the rate of ₹ 164 per cubic metre (**Appendix-3.4**) for the above work. The above application of incorrect rate resulted in excess payment of ₹ 2.52 crore¹² to the contractor on construction of 4,84,425.47 cubic metre of sub-grade and earthen shoulder. Further, the Department also allowed overhead charges at the rate of 10 *per cent* against

¹¹ Contract Bond No. 10/S. E. Deoria Circle/10 with M/s CS Infra Construction Limited, Ballia.

¹² 4,84,425.47 cubic metre x (₹ 216 - ₹ 164) = ₹ 2,51,90,124.44.

the admissible rate of eight *per cent* resulting in excess payment to the contractor amounting to ₹ 0.68 crore (**Appendix-3.5**).

Thus, the Department extended (April 2018) undue benefit by making excess payment of ₹ 3.20 crore¹³ to the contractor.

In its reply, EE (January 2020 and May 2022) stated that the rate for water allowance was taken at ₹ 200 per KL which includes carriage, loading, unloading, handling charges, *etc.* while the cost of water was taken at the rate of ₹ 20 per KL. Further, EE added that cost of water was lower than the rate ₹ 25.40 per KL in the Schedule of Rate.

The reply is not acceptable because as per Standard Data Book of MORTH for Roads and Bridges, cost of water has been mentioned under the work head ‘construction of subgrade and earthen shoulder’ and for lead and lift of water, under the head ‘Water Tanker with 6 km lead’ has been separately allowed. Thus, the contention of the Department that the rate was for water allowance is not correct. Moreover, the Division applied the rate of ₹ 20 per KL for ‘cost of water’ in the analysis of rate for other items of work included in the same estimate.

The matter was reported to the Government (June 2022). The reply is still awaited (September 2022).

Infrastructure and Industrial Development Department

3.5 Infructuous expenditure on architectural services

UPSIDC incurred infructuous expenditure of ₹ 20.13 crore on architectural services for integrated mini township and multistorey residential complex in absence of encumbrance free land and assessment of proper demand.

Para 378 of Financial Handbook (FHB), Volume-VI of Government of Uttar Pradesh (GoUP) provides that no work should be commenced on a land unless it has been duly handed over by the responsible civil officers. Further, the provision of Para 169 of FHB Volume-V (Part-I) stipulates that every Government Officer is expected to exercise the same vigilance in respect of expenditure of public money as a person of ordinary prudence would exercise in respect of expenditure of his own money. Finance Department, GoUP also directed (July 2014) that sanction for the work may be given only after ensuring undisputed availability of suitable land as per standards.

Erstwhile Uttar Pradesh State Industrial Development Corporation (UPSIDC)¹⁴ in its 284th Board meeting (February 2014) accorded principal approval to make available residential and infrastructure facilities on the pattern of NOIDA. Accordingly, UPSIDC decided to execute the following projects in Tronica City, Ghaziabad.

¹³ ₹ 2,51,90,124.44 + ₹ 68,07,249.17.

¹⁴ UPSIDC was merged with Uttar Pradesh State Industrial Development Authority in June 2018.

Integrated mini township

Chief Engineer (CE), UPSIDC entered into an agreement (June 2015) with an architect¹⁵ for the work of master planning and detailed architectural and engineering design for the development of infrastructure and buildings of integrated mini township at Trans Delhi Signature City, Ghaziabad. The architectural firm was to be paid ₹ 3.50 lakh per acre for preparing Master planning (Part-A -stagewise) and 3.5 *per cent* of the cost of project for detailed architectural and engineering design (Part-B). The scheduled dates of commencement and completion for the work were June 2015 and December 2015 respectively. The architect was paid ₹ 3.92 crore¹⁶ upto August 2015 for Stage I¹⁷ work of Master planning for area measuring 981.55 acre of two villages in Ghaziabad (295.11 acre in *Pachayara* and 686.44 acre in *Meerpur Hindu*). Since then, this project was stopped with no reason on record.

Multistorey residential complex

Similarly, UPSIDC awarded (May 2014) the work for architectural services to an Architect¹⁸ for the comprehensive architectural consultancy services for the development of multistorey residential complex in Tronica City, Ghaziabad at the rate of three *per cent* of the cost¹⁹ of work. The schedule date of start and schedule date of completion was 19 May 2014 and 18 January 2017 respectively.

UPSIDC sanctioned maps (April 2015) for multistorey residential complex in two Sectors, *i.e.*, B-4 and C-3 in Tronica City. Detailed estimates were prepared for construction at Sector B-4 and Sector C-3 by the architect for ₹ 1,799.27 crore and ₹ 494.53 crore respectively. Further, UPSIDC accorded (January 2016) Administrative, Financial and Technical Sanction for residential Sector C-3 only. The Authority paid ₹ 16.21 crore²⁰ for architectural services to the architect upto June 2015. However, no construction work was started for multistorey residential complexes at Sector B-4 and C-3 till date (December 2021).

With respect to above projects, Audit observed (October 2021) the following:

- UPSIDC initiated both the projects without assessing demand as no demand survey was conducted.

¹⁵ M/s C.P. Kukreja, New Delhi.

¹⁶ Advance payment- ₹ 28.50 lakh (June 2015), 1st Running Account (RA) Bill for ₹ 1.67 crore (July 2015) and 2nd RA bill for ₹ 1.96 crore (August 2015).

¹⁷ Stage-I: to ascertain owner's requirements, examine site constraints and potential, and to prepare a design brief for owner's approval.

¹⁸ M/s C.P. Kukreja, New Delhi.

¹⁹ UPSIDC prepared preliminary estimates for cost of construction of residential building complex amounting to ₹ 1,152.48 crore.

²⁰ Up to 13th R.A. bill (June 2015).

- UPSIDC acquired land²¹ for integrated mini township, however, it could not get physical possession of the complete land due to encroachment/litigations²² by the farmers. UPSIDC initiated the projects and awarded the work to the architect in violation of the provisions of FHB/GoUP order regarding encumbrance free availability of land.

For multistorey residential complex, the State Environment Impact Assessment Authority (SEIAA) did not grant environment clearance for Sector B-4 mainly due to failure of UPSIDC to submit land use certificate from the competent Authority as Sector B-4 was for commercial use.

- In compliance to the order of the Hon'ble Allahabad High Court (June 2018) in Writ Petition²³ filed by Tronica City Manufacturers Association (Association) regarding completion of the project, Chief Executive Officer (CEO), UPSIDA stated in its order (14 August 2019) that due to lack of adequate demand caused by depression in real estate sector, constraints of financial resources and lack of availability of land so far, the implementation of the projects was not found feasible in the interest of UPSIDA as no proposal of confirm demand was sent by the Association.

Thus, both the projects were shelved by UPSIDA after incurring expenditure of ₹ 20.13 crore on the project due to not exercising due diligence regarding encumbrance free availability of land and assessing sustainability of the demand.

UPSIDA in its reply (February 2020) stated that land was acquired under the urgency clause requiring prompt planning and its implementation. But, due to introduction of Land Acquisition Act, 2013, farmers were tempted to get more compensation and started hindrances. Therefore, to overcome site issues, it was essential to engage the consultant for Master planning, etc. for planned development of integrated township. It further added that the work in Sector B-4 could not be started due to observation by Environment agency for land use.

The reply of the UPSIDA is not acceptable as UPSIDA initiated the projects without assessing demand and ensuring availability of land and financial resources. Further, at the time of appointment of architect in June 2015, the UPSIDC was well aware of encumbrances on the sites.

The matter was reported to the Government (March 2022/June 2022). The reply is still awaited (September 2022).

The Government may investigate the matter for fixing the responsibility of the concerned officials for failure to ensure availability of encumbrance free land and assessing the demand before initiating the projects which led to infructuous expenditure.

²¹ 285.50 acre (February 2008) and 195.49 acre (November 2013) in the villages *Pachayara and Meerpur Hindu* respectively.

²² Village *Meerpur Hindu*: Writ Petition No.72075/2011 and 49541/2014 filed by land owners of village on 12 December 2011 and 11 September 2014 respectively which are pending before Hon'ble Allahabad High Court.

²³ Writ Petition No. 21412/2018.

3.6 Unfruitful expenditure on unauthorised construction of Exhibition and Office building

Without ensuring encumbrance free land, erstwhile UPSIDC started construction of Exhibition and Office building at Amausi, Lucknow on industrial land and incurred unfruitful expenditure of ₹ 27.15 crore.

Uttar Pradesh State Industrial Development Corporation (UPSIDC)²⁴ in its 284th Board Meeting (February 2014) decided to construct a camp office building in industrial area, Amausi, Lucknow at plot B-9²⁵. Thereafter, for architectural drawing/design of office building, Chief Engineer (CE) awarded (November 2014) the work for ₹ 4.50 crore (excluding Service Tax) to an architect firm²⁶. Further, for construction work, CE made (October 2015) an agreement with a contractor²⁷ for ₹ 111.73 crore. The contractor started the work (October 2015) but after completing 18 *per cent* of the work, stopped the work²⁸ (November 2016) and invoked arbitration clause (January 2017) against UPSIDC citing pending payment of bills, failure to provide encumbrance free site hampering the progress of work, *etc.* UPSIDC had paid ₹ 22.42 crore²⁹ to the contractor during December 2015 to July 2016. Besides, UPSIDC had also made payment of ₹ 4.73 crore³⁰ to the architect for architectural drawings/designs for construction.

In view of arbitration proceeding, UPSIDC decided (January 2018) to auction the semi-constructed building on 'as it is where it is' basis after obtaining legal opinion from General Manager (Legal) who opined (November 2017) to auction the building after determination of reserve price³¹. Further, as per decision taken in 298th Board meeting (29 January 2018), a committee was constituted (April 2019) by Managing Director, for fixing the reserve price of existing semi-constructed building which worked out the reserve price as ₹ 49.31 crore³². It was opined in the committee meeting (04 July 2019) that for land use conversion and amendment in regional development plan, approval from GoUP was mandatory.

After deliberating the matter, the committee decided to refer the matter back to GM (Legal) for reconsideration in the light of pending court cases and change

²⁴ Merged with Uttar Pradesh State Industrial Development Authority (UPSIDA) in June 2018.

²⁵ Measuring 7,900 sq. meter approx.

²⁶ M/s C.P. Kukreja, New Delhi.

²⁷ M/s Ahluwalia Construction Group, New Delhi.

²⁸ The contractor had constructed two basements and completed of Ist floor and 50 *per cent* of IInd floor of the building.

²⁹ ₹ 22.42 crore (pending IVth & Vth RA bill amounts *viz.* ₹ 1.25 crore & ₹ 4.50 crore respectively excluded in view of court proceedings): Mobilisation advance (₹ 5.59 crore) + Ist RA bill (₹ 4.80 crore) + IInd RA Bill (₹ 4.53 crore) + IIIrd RA Bill (₹ 2.95 crore) + IVth RA Bill (₹ 3.22 crore) + Secured advance (₹ 1.33 crore).

³⁰ During January 2015 to March 2015.

³¹ After adjustment of present value of plot, value of partial construction and interest thereon, pending bills of contractor and legal expenses to be incurred up to final decision.

³² Considering industrial land premium, expenditure incurred on civil works, legal expenses and interest up to June 2019

of land use. Accordingly, GM (Legal) opined (November 2019) not to fix reserve price for auctioning of the building due to pending court cases and arbitration.

In the above matter, Audit observed the following:

- As per G.O. (July 2014), sanction for the work may be given only after ensuring undisputed availability of suitable land as per standards. However, UPSIDC, despite being aware of ongoing court cases³³ on the plot B-9, started the construction work in violation of GoUP's directions.
- Further, not adhering the provisions of land use change as stipulated in Para 3.3.8 of the Uttar Pradesh State Development Area (Preparation and Finalisation of Plans) Regulations, 2004, UPSIDC started construction of office building for public/semi-public (commercial use) on the plot B-9 which was for industrial use.

Thus, overlooking its regulations for change in land use and pending court cases on the plot, UPSIDC incurred an expenditure of ₹ 27.15 crore on an unauthorised construction which remained unfruitful despite lapse of five years since stoppage of the work (November 2016).

In its reply, the Authority (UPSIDA) stated (October 2021) that auction will be done after disposal of court cases and arbitration cases. It was also stated that action has been taken against Chief Engineer and matter is being investigated.

The reply of the Authority corroborates the audit observation.

The matter was reported to the Government (June 2022). The reply is still awaited (September 2022).

The Government may fix the responsibility of the concerned officials for the lapses which resulted in unfruitful expenditure.

Department of Additional Sources of Energy

3.7 Avoidable payment of Income Tax of ₹ 1.95 crore

In contravention to GoUP order UPNEDA considered interest income earned on Government funds as its own income and resultantly paid avoidable Income Tax of ₹ 1.95 crore.

The Uttar Pradesh New and Renewable Energy Development Agency (UPNEDA) acts as an agency for the GoUP in respect of renewal energy schemes of the State Government and to harness the non-conventional energy for the benefit of the people of the State. For execution of projects, UPNEDA receives fund from Government and other client departments/agencies. GoUP orders (March 2012 and May 2015) provide that if interest has been earned on funds released by the Government, the

³³ (i) Writ Petition No. 2219/(M/B) 2014 filed by Precision Auto Parts and others was under consideration before Hon'ble High Court. (ii) Hearing was going on in Petition No. 137/1998 filed by M/s Uptron India Ltd.

interest so earned would be the income of the Government and it shall be credited/deposited in the Government treasury.

Audit noticed (January 2022) that the UPNEDA kept the funds received from Government in banks and earned interest of ₹ 5.99 crore during the year 2016-17 and 2017-18. It did not deposit the interest income to the Government treasury as required in the GoUP orders. Instead, it treated the interest income on Government funds as its own income and accounted for computation of its total income for filing annual Income Tax Return for Financial Year (FY) 2016-17 and 2017-18. Consequently, the incidence of Income Tax on the UPNEDA increased by ₹ 1.95 crore (**Appendix-3.6**) during the above period.

Here it is worthwhile to mention that UPNEDA, while preparing its balance sheet during respective years, has treated the interest income on Government funds as its liability and disclosure in this regard has been given in the books of accounts. Further, from FY 2018-19 and onward, UPNEDA has filed its Income Tax Return by excluding the interest earned on Government fund from its total income on the ground that same may be demanded back by the Government.

Thus, the UPNEDA not only violated the Government orders and did not deposit the interest in the Government treasury but also had to bear extra burden of Income Tax of ₹ 1.95 crore.

The matter was reported to the Government and Management (June 2022). The reply is still awaited (September 2022).

Department of Information Technology and Electronics

3.8 Loss due to not availing exemption under Income Tax Act, 1961

Due to not availing exemption under Section 10(46) of the Income Tax Act, 1961, by Centre for e-Governance, the State exchequer had to suffer loss of ₹ 21.59 crore.

Section 10 (46) of the Income Tax Act, 1961 provides that any specified income³⁴ arising to a body or authority or Board or Trust or Commission, established or constituted by or under a Central or State Act or by a Central or State Government with the object of regulating or administering any activity for the benefit of general public, do not form part of total income, hence would be exempted from Income Tax. For this, the entity should not engage in any commercial activity and is required to be notified by the Central Government in the official Gazette. Further, the Ministry of Finance notified (June 2013) standardising of process of filing application for grant of exemption under Section 10(46) of the Income Tax Act, 1961.

Audit noticed (February 2022) that Centre of e-Governance (CeG) was constituted (March 2006) by the Department of Information Technology and Electronics, Government of Uttar Pradesh to act as an autonomous and independent body to help and support Government and act as Secretariat and

³⁴ This also includes interest earned of such income.

full time internal advisory body in undertaking e-Governance projects. CeG has not engaged in any commercial activity. Despite fulfilling the criteria CeG did not apply for exemption under the aforesaid section of Income Tax Act even after lapse of more than 15 years of its constitution. Due to not availing the above exemption, Income Tax of ₹ 21.59 crore was deducted by banks on the interest earned on funds parked in bank accounts of CeG during the period from 2006-07 to 2020-21.

Thus, inaction on part of the CeG, led to loss of ₹ 21.59 crore towards avoidable Income Tax during the period from 2006-07 to 2020-21. It is also worthwhile to mention that as CeG has not applied for exemption under the aforesaid section of the Income Tax Act till date (July 2022). Such Income Tax would be continued to be levied till the issue of notification in favour of CeG in prescribed manner.

The matter was reported to the Government and Management (June 2022). The reply is still awaited (September 2022).

Department of Tourism

3.9 Government receipts kept out of Government Account

Directorate of Tourism failed to ensure deposit of ₹ 1.10 crore in State Treasury received on account of rent.

Article 266 (1) of the Constitution of India *inter alia* stipulates that all revenue receipts and all loans raised by the State Government shall form part of the Consolidated Fund of the State.

Rule 7 (1) of Treasury Rules issued (January 1950) by Governor of Uttar Pradesh (GoUP) stipulated that all money defined in Articles 266, 267 or 284 of the Constitution received by or tendered to Government servant in their official capacity shall without undue delay, be paid in full into the Treasury or into the Bank³⁵. Money received as aforesaid shall not be appropriated to meet departmental expenditure nor otherwise kept apart from Government Account.

Paryatan Bhavan (Bhavan), Lucknow is the administrative building of Director General, Directorate of Tourism (Directorate), GoUP. Uttar Pradesh State Tourism Development Corporation Limited (UPSTDC) is operating the commercial activities related to renting of the *Bhavan* on behalf of the Directorate.

The Directorate of Tourism (Directorate), GoUP approved (March 1998) commercial use of first and second floors of the *Bhavan*. The Directorate, on opinion of Finance Department, GoUP, directed (September 2014) UPSTDC to deposit the amount of rent of the *Bhavan* along with interest in the Treasury

³⁵ Rule 3 of Treasury Rules issued (January 1950) by Governor of Uttar Pradesh stipulated that the deposit of such money in the Bank shall be governed by the terms of agreement made between the Governor and the Bank under Section 21 of the Reserve Bank of India Act, 1934.

under the specific head³⁶. Thus, all the proceedings from renting of the *Bhavan* were required to be deposited in the Treasury.

Audit noticed (March 2022) that UPSTDC was depositing the amount received on account of rent of the *Bhavan* but it did not deposit the rental proceeds of letting out the Auditorium (hall) which was also part of the *Bhavan*. UPSTDC realised revenue of ₹ 1.10 crore from letting the Auditorium during the period from April 2017 to December 2021 but failed to deposit the same in the State Treasury under specific head as UPSTDC treated it as its own income in contravention of the Directorate direction (September 2014).

Thus, due to non-adhering the provision of Treasury Rules, and directions of the Directorate, UPSTDC failed to deposit the rent received in State Treasury. Moreover, the Directorate also failed to monitor compliance of its directions by UPSTDC. As such, for the period April 2017 to December 2021, an amount of ₹ 1.10 crore was kept outside the Consolidated Fund of the State in violation of Article 266 (1) of the Constitution.

The matter was reported to the Government and Management (June 2022). The reply is still awaited (September 2022).

3.10 Wasteful expenditure on unauthorised work of Laxman Shaheed Smarak

Uttar Pradesh Braj Teerth Vikas Parishad failed to obtain necessary clearance from Archaeological Survey of India before commencement of construction work in regulated monument area falling under Braj region which led to wasteful expenditure to the tune of ₹ 1.36 crore.

Section 4 (new Section 20 A) of the Ancient Monuments and Archaeological Sites and Remains (Amendment and Validation) Act, 2010 (Act) stipulates that every area, beginning at the limit of the protected area or the protected monument and extending to a distance of one hundred meters in all directions shall be the prohibited area in respect of such protected area or protected monument. Further, Section 6 (new Section 20B) of the Act stipulates that every area, beginning at the limit of prohibited area in respect of every ancient monument and archaeological site and remains, declared as of national importance and extending to two hundred meters in all directions shall be the regulated area. Section 30 (b) of the said Act provides for punishment of imprisonment up to two years or fine up to ₹ one lakh or both for any construction in the regulated area without previous permission of the competent authority.

Uttar Pradesh Braj Teerth Vikas Parishad (UP-BTVP)³⁷ submitted a proposal

³⁶ 1452-Paryatan-800-Other receipts-02-Miscellaneous receipts.

³⁷ Uttar Pradesh Braj Teerth Vikas Parishad (UP-BTVP) was established to formulate a plan to preserve, develop and maintain all the areas of Braj heritage such as cultural, environmental, and architectural aesthetic qualities, to coordinate and monitor the implementation of such a plan and for integrated tourism development and heritage of the region.

for reconstruction work of *Laxman Shaheed Smarak* in district Mathura for which Department of Tourism (GoUP), nominated Mathura Vrindavan Development Authority (MVDA) as executing agency, and accorded (January 2020) Administrative Sanction of ₹ 7.81 crore *plus* GST (on actual basis). Financial Sanction was accorded for ₹ 3.91 crore as first installment. As per terms and conditions of the Administrative Approval, UP-BTVP/Directorate of Tourism/executing agency was to ensure drawing/design of work, necessary statutory clearances and environmental clearances from the local development authority/concerned agencies/departments before commencing the work.

UP-BTVP transferred (March 2020) the funds of ₹ 3.91 crore to MVDA. MVDA awarded (June 2020) the work to a contractor³⁸ for ₹ 6.79 crore and the work was started (June 2020). Subsequently, Archaeological Survey of India (ASI) served notice (September 2020) to MVDA for illegal construction work in violation of the provisions of the Act stating that as the construction site fell within the regulated monument area, the permission from competent authority, *i.e.*, Commissioner, Agra Division was mandatory. Further, an FIR with the police was also filed (October 2020) by ASI against MVDA for initiating unauthorised construction work which was stopped since October 2020.

The said construction site fell within the regulated area (within 224 metre) of Shri Govind Dev Ji Temple, Vrindavan, an ancient monument preserved by ASI, but UP-BTVP did not apply for permission of ASI before start of work and released the fund for construction work to MVDA. UP-BTVP, after receipt of notice, applied (October 2020) for the permission but ASI did not take cognizance of the request and issued (October/November 2020) a show-cause notice to UP-BTVP/MVDA to demolish the illegal construction.

MVDA had incurred an expenditure of ₹ 1.36 crore on the construction till stoppage of the work (October 2020). After several correspondences made by UP-BTVP, the matter was referred (June 2021) by Additional Commissioner, Agra Circle to Director, National Monuments Authority, New Delhi who also refused (July 2021) permission for construction. Further, UP-BTVP requested (November 2021) ASI to withdraw the FIR and issue NOC stating the fact that construction of foundation of basement was removed and restored to original position.

Thus, UP-BTVP incurred wasteful expenditure of ₹ 1.36 crore on the construction work in a regulated area adjoining the monument without obtaining prior permission from the ASI.

In reply, the Management stated (June 2022) that ASI has directed to resubmit application for granting permission to start the work. The work shall be restarted after obtaining NOC from the ASI. Further, expenditure already incurred is not infructuous as the same shall not be required to be incurred again.

³⁸ M/s Garg Resurfacing and Construction.

The reply is not acceptable as all the earlier requests made by UP-BTVP had been turned down by ASI. Further, in its request to ASI to withdraw the FIR, UP-BTVP itself confirmed that constructed structure had been removed and restored to original position which proves that expenditure has been wasteful.

The matter was reported to the Government (June 2022). The reply is still awaited (September 2022).



(TANYA SINGH)

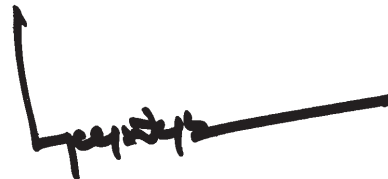
Lucknow

The

**Accountant General (Audit-II),
Uttar Pradesh**

7 December 2022

Countersigned



(GIRISH CHANDRA MURMU)

New Delhi

The 12 DEC 2022

Comptroller and Auditor General of India

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 Rajya Vidyut Utpadan Nigam Limited (UPRVVNL) 10. Jawaharpur Vidyut Utpadan 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 Electricity Regulatory Commission	14
2	Department of Additional Sources of Energy	-	1. Uttar Pradesh New and Renewable Energy Development Agency	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 Expressway Industrial Development Authority 2. Gorakhpur Industrial Development Authority 3. Lucknow Industrial Development Authority 4. Greater Noida Industrial Development Authority	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
1	2	3	4	5=3+4
		6. Uttar Pradesh Cement Corporation Limited	5. New Okhla Industrial Development Authority	
		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		
5	Micro, Small and Medium Enterprises and Niryat Protsahan Department	1. Uttar Pradesh Small Industrial Corporation Limited (UPSICL)	-	7
		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. Uttar Pradesh Export Promotion Council, Lucknow		
		7. Uttar Pradesh Handicraft and Marketing Development Corporation Limited (Uttar Pradesh Export Corporation Limited)		
6	Transport Department	1. Uttar Pradesh State Road Transport Corporation	-	1
7	Handloom and Textile Industry Department	1. Uttar Pradesh State Handloom Corporation Limited	-	5
		2. Uttar Pradesh State Textile Corporation Limited		
		3. Bhadohi Woolens Company Limited		
		4. Uttar Pradesh State Spinning Company Limited		
		5. Uttar Pradesh State Yarn Company Limited		
8	Khadi and Village Industries Department	-	1. Uttar Pradesh Khadi & Village Industries Board	1

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 Udyog evam Niryat Protsahan	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 Udyog evam Niryat Protsahan	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 Udyog	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 Udyog	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	Uplease 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 State 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 Mandaliya 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 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 Varanasi Mandal.
25	Bhumi Vikas and Jal Sansadhan	Moradabad Mandal 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 Mandal 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 Udyog evam Niryat Protsahan	Uttar Pradesh Abscott Private Limited	28.06.1972	14.11.2003	17
7	Laghu Udyog evam Niryat Protsahan	Uttar Pradesh Plant Protection Appliances (Private) Limited	28.06.1972	14.11.2003	17
8	Hathkargha evam Vastra Udyog	Bhadohi 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

(₹ in crore)

Sl. No.	Name of the PSUs	Year of account finalised	Investment	Accumulated losses	Paid up capital	Net worth ¹
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 Mandaliya 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	Nandganj-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 Udyog 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 Udyog	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 Udyog	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 Chalchitra 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 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.
7	Energy	Southern UP Power Transmission 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. 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.
8	Information Technology and Electronics	Uplease Financial Services 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.
9	Sugar Industry and Cane Development	Chhata Sugar 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. Fixed Assets Register and Physical Verification 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>). Records pertaining to Manpower and their utilisation.
10	Sugar Industry and Cane Development	Nandganj-Sihori Sugar 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.

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 <i>etc</i>). 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 <i>etc</i>). 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 <i>etc</i>). 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 <i>etc</i>). 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
			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 <i>etc.</i>). 6. Details of Manpower and their utilisation. 7. Details of bank accounts and latest bank reconciliation statements.
15	Panchayati Raj	Uttar Pradesh Panchayati Raj Vitta 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 debtors as on 31 March 2021. 8. 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>). 9. Records pertaining to Manpower and their utilisation. 10. Details of bank accounts and latest bank reconciliation statements.
16	Samaj Kalyan	Tarai Anusuchit Janjati Vikas Nigam	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 <i>etc.</i>). 8. Records pertaining to Manpower and their utilisation. 9. List of court cases and their present status. 10. Details of bank accounts and latest bank reconciliation statements.
17	Bhumi Vikas and Jal Sansadhan	Command Area Poultry Development Corporation 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 <i>etc.</i>). 8. Records pertaining to Manpower and their utilisation. 9. List of court cases and their present status. 10. 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

(₹ in crore)

Sl. No.	Name of the Company	Date/month of closure of operations	Year of account finalised	Fixed Assets	Loans & Advances (Assets)	Sundry Debtors	Expenditure
1	2	3	4	5	6	7	8
1	Uttar Pradesh State Yarn Company Limited	28.06.2012	2020-21	1.49	2.40	0	8.56
2	Uttar Pradesh State Textile Corporation Limited	28.03.2001	2019-20	3.34	8.83	0	63.79 ²
3	The Indian Turpentine and Rosin Company Limited	October 2000	2010-11	0.10	7.72	10.55	0.52
4	Uttar Pradesh State Brassware Corporation Limited	17.11.1990	1997-98	Not available	Not available	Not available	Not available
5	Uttar Pradesh Instruments Limited	01.07.1999	2001-02	0.01	1.22	0.64	0.23
6	Uttar Pradesh State Leather Development and Marketing Corporation Limited	16.03.2001	2000-01	1.33	1.69	2.21	0.79
7	Uttar Pradesh Chalchitra Nigam Limited	01.03.1990	2009-10	0.26	0.01	0	0.49
8	Southern UP Power Transmission Company Limited	25.09.2009	2020-21	0	0	0	0.02
9	Uplease Financial Services Limited	2002	1997-98	1.56	0.25	1.72	0.31
10	Chhata Sugar Company Limited	24.06.2009	2016-17	0.51	4.06	3.90	10.85
11	Nandganj-Sihori Sugar Company Limited	24.06.2009	2016-17	0.07	0	0.01	18.12
12	Ghatampur Sugar Company Limited	24.06.2009	2016-17	0.80	0.24	0.30	10.87
13	Uttar Pradesh (Paschim) Ganna Beej Evam Vikas Nigam Limited	March 2002	2013-14	0	0.17	0	3.97
14	Uttar Pradesh Poultry and Livestock Specialities Limited	29.11.2004	2013-14	0.02	0.01	0.01	1.72
15	Uttar Pradesh Pashudhan Udyog Nigam Limited	31.12.1998	2015-16	0.02	2.23	1.20	6.06
16	Command Area Poultry Development Corporation Limited	04.08.1999	1994-95	0.13	0.02	0.02	Not available
17	Uttar Pradesh Bundelkhand Vikas Nigam Limited	11.11.1992	2010-11	0.02	0.01	0.12	0.23
18	Allahabad Mandal Vikas Nigam Limited	02.11.1992	1983-84	0.35	0.16	0.19	Not available
19	Uttar Pradesh Panchayati Raj Vitta Evam Vikas Nigam Limited	19.05.2003	1995-96	0.03	0.63	0.21	0.14
20	Tarai Anusuchit Janjati Vikas Nigam	04.06.1999	1982-83	0.02	0.08	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	2.11
22	Uttar Pradesh Poorvanchal Vikas Nigam Limited	07.11.1992	1987-88	0.21	0.23	0.37	2.11
23	Bareilly Mandal Vikas Nigam Limited	07.11.1992	1988-89	0.22	1.19	1.72	Not available
24	Gorakhpur Mandal Vikas Nigam Limited	07.11.1992	1988-89	0.38	0.38	0	Not available
25	Lucknow Mandaliya Vikas Nigam Limited	07.11.1992	1981-82	0.15	0.07	0.02	Not available
26	Varanasi Mandal Vikas Nigam Limited	07.11.1992	1987-88	Not available	Not available	Not available	Not available
27	Moradabad Mandal Vikas Nigam Limited	07.11.1992	1991-92	0.03	0.39	0.73	Not available
28	Meerut Mandal Vikas Nigam Limited	02.11.1992	2008-09	0.03	0.01	0	0.39
29	Agra Mandal Vikas Nigam Limited	07.11.1992	1988-89	0.69	0.20	0.11	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 Mandaliya 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 charged 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-j
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	6270720	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															1127054
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	165358	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	8313	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	2770	19060	187.50	108750	9586	137396	22590	161250	13788	197628	60231
September 2020											
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

(Referred to in paragraph 3.1)

Statement showing excess thickness of Dense Bituminous Macadam and Bituminous Concrete in the crust of the road

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

Appendix-3.2

(Referred to in paragraph 3.1)

Statement showing avoidable expenditure on excess crust thickness of the road

Particulars	Quantity executed (in cum)	Actually required quantity (in cum)	Difference (in cum)	Rate per cum (in ₹)	Excess expenditure (in ₹)
1	2	3	4 = (2-3)	5	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 (Saidnangli)	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 MBD	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 MBD	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 MBD	2016-17	24	Shifting of HT and 11KV feeder emanating from 33/11 KV SS at 132 KV SS Gajrola	Amroha	8117063.90	243511.92	8360575.82	125408.64	2633581.38	11119565.84	97600.00	11021965.84
22	EE-ECWD MBD	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	day	0.040	105.00	4.20	105.00	4.20
Mazdoor	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	200.00¹⁷	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
Rate per cum = (a+b+c+d+e)/100				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

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