

APPENDICES

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

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities 5=3+4
1	2	3	4	5=3+4
1	Energy Department	1. Uttar Pradesh Power Corporation Limited 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 10. Jawaharpur Vidyut Utpadan Nigam Limited (Subsidiary of UPRVUNL) 11. UCM Coal Company Limited 12. UPSIDC Power Company Limited (Subsidiary of Uttar Pradesh State Industrial Development Corporation Limited) 13. Southern UP Power Transmission Corporation 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 Ltd. 5. Shreetron India Limited 6. Uptron Powertronics Ltd 7. Uttar Pradesh Electronics Corporation Limited	-	7

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4	Infrastructure and Industrial Development Department	1. The Pradeshya Industrial & Investment Corporation of U.P. Limited	1. Uttar Pradesh Expressway Industrial Development Authority	26
		2. Uttar Pradesh Financial Corporation		
		3. Noida Metro Rail Corporation	2. Gorakhpur Industrial Development Authority	
		4. Noida International Airport Company Limited	3. Lucknow Industrial Development Authority	
		5. DMIC (Delhi-Mumbai Industrial Corridor) Integrated Industrial Township Greater Noida Limited	4. Greater Noida Industrial Development Authority	
		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 Resin 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 Promsahan Department	1. Uttar Pradesh Small Industries Corporation Limited	-	7
		2. Uttar Pradesh Asbestos Limited (Subsidiary of Uttar Pradesh Small Industries Corporation Limited)		
		3. Uttar Pradesh Plant Protection Appliances (Private) Limited (Subsidiary of Uttar Pradesh Small Industries Corporation Limited)		
		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		

Sl. No.	Name of Department (s)	Name of Public Sector Undertaking (PSUs)	Name of other entities (Autonomous Bodies/Authorities, etc.)	Total of PSUs/ other entities
		4. Uttar Pradesh State Spinning Company Limited 5. Uttar Pradesh State Yarn Company Limited		
8	Khadi and Village Industries Department	-	1. Uttar Pradesh Khadi Gramoudyog Board	1
9	Tourism Department	1. Uttar Pradesh State Tourism Development Corporation Limited	-	1
10	Civil Aviation Department	-	-	-
11	Geology and Mining Department	-	-	-
12	Culture Department	1. Uttar Pradesh Chalehitra Nigam Limited	-	1
13	Religious Affairs Department	-	-	
14	Public Works Department	1. Uttar Pradesh Rajkiya Nirman Nigam 2. Uttar Pradesh State Bridge Corporation Ltd. 1. Uttar Pradesh Forest Corporation	-	2
15	Environment, Forest and Climate Change Department		1. Uttar Pradesh Pollution Control Board 2. Compensatory Afforestation Fund Management and Planning Authority (CAMPA)	3
16	Department of Science and Technology	-	1. Council of Science and Technology 2. Remote Sensing Application Centre	2
Total				71

Appendix-2.1
(Referred to in paragraph 2.1.1)
Statement showing the system/procedure prescribed for construction of signature buildings

As per the system/procedure prescribed vide GoUP Order dated 11 June 2013 for construction of signature buildings:

- (i) works were to be carried out through executing agencies namely Uttar Pradesh Rajkiya Nirman Nigam Limited or Construction and Design Services wing of Uttar Pradesh Jal Nigam;
- (ii) consultancy fee at the rate of one *per cent*¹ of the project cost was payable to the selected executing agency for its services viz., preparation of estimates, invitation of tenders, inspection of works, supervision and quality control *etc.*;
- (iii) construction work was to be done by reputed construction agencies/private builders selected on the basis of open tenders;
- (iv) architect was to be selected by the GoUP on the recommendation of the committee under the chairmanship of the Chief Secretary, out of firms empanelled by the executing agency or through open tenders by adopting Quality Based Selection (QBS) system;
- (v) an independent third-party consultant was to be selected by the concerned administrative department, on the recommendation of the committee under the chairmanship of Chief Secretary, for quality control, concurrent inspection and recommending payment; and
- (vi) fees at the rate of 1.5 *per cent* (including service tax)² of the project cost was payable to the architect and third-party consultant each for their services.

¹ The rate of one *per cent* of project cost for payment of consultancy fee to the executing agency was prescribed vide Government Order dated 11 June 2013.

² The rate of 1.5 *per cent* of project cost for payment of fees to architect and third-party consultant was prescribed vide Government Order dated 11 June 2013.

Appendix-2.2
(Referred to in paragraph 2.1.3)
Statement showing the main components of the estimated cost of work

(₹ in crore)

Particulars	Estimated Cost		
	Civil	Electrical	Total
Civil, Internal and Finishes	405.34		405.34
Plumbing low side, high side and external works	34.06		34.06
Electrical low side and high side		156.73	156.73
HVAC works and IBMS		54.25	54.25
Firefighting works		14.98	14.98
Lift works		17.50	17.50
Kitchen works		1.25	1.25
Laundry works		1.65	1.65
Landscape, irrigation and external development works	22.11		22.11
Building signage works	1.00		1.00
Art-work and fish tank	13.64		13.64
Medical works		75.83	75.83
Total cost of works	476.15	322.19	798.34
Less: Cost of electrical connection		1.50	1.50
Cost of works put to tender	476.15	320.69	796.84
Contingencies			15.97
Labour Cess			8.14
Cost of external electrification			1.50
Architect's fee			12.21
Quality Control Consultant's fee			12.22
Centage Charges			7.63
Total Cost			854.51

Appendix-2.3
(Referred to in paragraph 2.1.3)

Statement showing instances where high rates were adopted for various items resulting in inflation of the estimated cost

Sl. No.	Particulars	(₹ in crore) Inflation in estimated cost
1.	<p>Light fixtures</p> <p>The detailed estimate <i>inter-alia</i> included supply, installation, testing and commissioning of 15 items of indoor and outdoor light fixtures at a cost of ₹ 38.20 crore. The rates for the aforesaid items in the detailed estimate were based on analysis of market rates which were assessed by obtaining a quotation from a supplier.</p> <p>Audit noticed from the invoices accompanying the bills submitted by the Construction Agency, that the procurement cost of the said items for the Construction Agency was ₹ 18.40 crore. Even after including cost of transportation (1 <i>per cent</i>) and Contractor's Profit and Overheads (CPOH @10 <i>per cent</i>) the actual cost based on market rates of the said items worked out to ₹ 20.43 crore only.</p> <p>Thus, the estimated cost of indoor and outdoor light fixtures was unduly inflated by ₹ 17.77 crore (87 <i>per cent</i>).</p> <p>Audit observed that the the said rates were provided by the Architect based on a single quotation. Besides, UPRNN also did not verify the veracity of the quoted rates from other sources of supply while scrutiny.</p> <p>In reply, management/Government stated (July/September 2021) that LED lights were newly introduced in the market at the time of framing of estimate and as is the case with new technology rates reduce drastically when the items gain common acceptance. Therefore, when the actual purchases were made (about three years from the framing of estimate) by the contractor the rates had de-escalated.</p> <p>The reply is not acceptable because UPRNN did not verify the veracity of the quoted rates from other sources of supply. In absence of above, reasonability of rates adopted in the detailed estimate remained unverified. Further, besides making a general statement that the rates were high owing to new technology which subsequently de-escalated, no evidence to justify the rates adopted in the detailed estimate were furnished to Audit.</p>	17.77
2.	<p>Horizontal Bed Head Panels</p> <p>The detailed estimate <i>inter-alia</i> included supply, installation, testing and commissioning of 531 sets of Horizontal Bed Head panels at the rate of ₹ 2 lakh per panel. The rates for the aforesaid item in the detailed estimate was based on analysis of market rate which was assessed by obtaining a quotation from a supplier.</p> <p>Audit noticed from the invoices accompanying the bills submitted by the Construction Agency, that it had procured the said item at the rate of ₹ 362.61 per panel including shipment cost. After converting the purchase price in Rupees and including Customs Duty (₹ 8,512 per panel) and CPOH (10 <i>per cent</i>), the actual market price worked out to ₹ 40,415 per panel only.</p> <p>Thus, the rate adopted in the detailed estimate was ₹ 1.60 lakh (395 <i>per cent</i>) per panel higher than the cost based on market rates resulting in inflation of detailed estimate by ₹ 8.47 crore.</p> <p>Audit observed that the said rate was provided by the Architect based on a single quotation. Besides, UPRNN also did not verify the veracity of the quoted rate from other sources of supply.</p> <p>In reply, management/Government stated (July/September 2021) that Audit while examining the documents probably took into consideration only the bare rates without</p>	8.47

Sl. No.	Particulars	Inflation in estimated cost
	<p>going into the details that the bed head panel is complete only after items like oxygen outlets, suction outlets, contractor profit, defect liability, TDS, WCT <i>etc.</i></p> <p>The reply is not acceptable because Audit in addition to the basic rate inclusive of taxes has included Contractor's Profit and Overheads (CPOH) of 10 <i>per cent</i> which was in line with the rate analysis done by the Architect/UPRNN to arrive at the estimated cost of the aforesaid item.</p>	
3.	<p>Television sets</p> <p>The detailed estimate <i>inter-alia</i> included supply, installation, testing and commissioning of 800 LED TV of 42" at the rate of ₹ 1.20 lakh per TV. The rate for the aforesaid item in the detailed estimate was based on analysis of market rate which was assessed by obtaining a quotation from a supplier. As per the bid documents the approved brands/makes for supply of television sets were Panasonic, Sony, Samsung and LG. Accordingly, the Construction Agency has supplied television sets of LG brand.</p> <p>Audit noticed from the invoices accompanying the bills submitted by the Construction Agency, that the Construction Agency had procured the TV's at the rate of ₹ 47,360 per set. Even after including CPOH (10 <i>per cent</i>), the actual market price worked out to ₹ 52,096 per TV only.</p> <p>Thus, the rate adopted in the detailed estimate was ₹ 0.68 lakh (130 <i>per cent</i>) higher than the cost based on market rates resulting in inflation of detailed estimate by ₹ 5.43 crore.</p> <p>Audit noted that the said rate was provided by the Architect based on a single quotation. Besides, UPRNN also did not verify the veracity of the quoted rate from other sources of supply.</p> <p>In reply, management/Government stated (July/September 2021) that at the time of framing of estimate LED TVs had just been introduced in the market and therefore the market cost was high, however, over the course of time the rates of LED TVs fell sharply. The prevailing market rates at the time of preparation of estimate and tender were included by the Architect/UPRNN.</p> <p>The reply of the Management regarding high price at the time of preparing estimate is not acceptable as the estimated cost of LED TV of 42" in a contemporary project viz., construction of Police Bhawan, for which bids were invited in March 2015, was taken as ₹ 50,000 per TV set as against ₹ 1.20 lakh considered for this project. Hence, reply of the Management is incorrect and deceptive.</p>	5.43
4.	<p>DG sets</p> <p>The detailed estimate <i>inter-alia</i> included supply, installation, testing and commissioning of 15, 1,010 KVA diesel generating sets (DG sets) at the rate of ₹ 89.39 lakh per DG set. The rate for the aforesaid item in the detailed estimate was based on analysis of market rate which was assessed by obtaining a quotation from a supplier.</p> <p>Audit noticed from the invoices accompanying the bills submitted by the Construction Agency, that the Construction Agency had procured the said item at the rate of ₹ 55.81 lakh per set. Even after including cost of transportation (1 <i>per cent</i>), installation (6 <i>per cent</i>) and CPOH (10 <i>per cent</i>), the actual market price worked out to only ₹ 65.74 lakh per set.</p> <p>Thus, the rate adopted in the detailed estimate was ₹ 23.65 lakh (36 <i>per cent</i>) higher than the cost based on market rates resulting in inflation of detailed estimate by ₹ 3.55 crore.</p> <p>Audit observed that the said rate was provided by the Architect based on a single quotation. Besides, UPRNN also did not verify the veracity of the quoted rate from other sources of supply.</p>	3.55

Sl. No.	Particulars	Inflation in estimated cost
	<p>In reply, management/Government stated (July/September 2021) that the rates as per estimate are well within the CPWD rates which came into force just prior to the sanctioning of this work by the EFC of GoUP.</p> <p>The reply is not acceptable because the CPWD rates (₹ 10,000 per KVA) as mentioned by the Management in its reply were plinth area rates which are to be used only for preparation of preliminary estimate and as per the Manual, detailed estimate should be prepared on the basis of market survey for rates of materials, labour, shuttering, equipment, <i>etc.</i> with detailed analysis of rates. Further, it is evident from the procurement rates of the Construction Agency that the estimated cost of the aforesaid item was inordinately inflated.</p>	
5.	<p>Elevators</p> <p>The detailed estimate <i>inter-alia</i> included supply, installation, testing and commissioning of 13 items of elevators at a cost of ₹ 13.43 crore. The rates for the aforesaid items in the detailed estimate were based on analysis of market rates which were assessed by obtaining a quotation from a supplier.</p> <p>Audit noticed from the invoices accompanying the bills submitted by the Construction Agency that the procurement cost of the said items for the Construction Agency worked out to ₹ 8.25 crore. Even after including cost of installation & commissioning (10 <i>per cent</i> of the actual cost plus Service Tax @ 12.36 <i>per cent</i> thereon as taken by Architect in the estimate) and CPOH (10 <i>per cent</i>) the actual cost of the said items worked out to only ₹ 10.10 crore. Thus, the estimated cost of elevators was unduly inflated by ₹ 3.33 crore (33 <i>per cent</i>).</p> <p>Audit observed that the said rates were provided by the Architect based on a single quotation. Besides, UPRNN also did not verify the veracity of the quoted rates from other sources of supply.</p> <p>In reply, management/Government stated (July/September 2021) that the estimate had been framed by the Government appointed Architect. Since lifts happen to be proprietary item therefore there is no need to further analyse the rates. Also, this being a comprehensive percentage rate contract therefore it seems a little too hard to discuss each item separately.</p> <p>The reply is not acceptable because UPRNN did not verify the veracity of the quoted rates from other sources of supply resulting in adoption of higher rates in the estimate. Moreover, the purchase of elevators by the Construction Agency from the same company at the price lower by 33 <i>per cent</i> of the estimated price, strengthen the audit contention that due to not verifying the veracity of the rates from other supplier the estimate was made at inflated rate.</p>	3.33
6.	<p>UPS system</p> <p>The detailed estimate <i>inter-alia</i> included supply, installation, testing and commissioning of six items of online UPS system at a cost of ₹ 7.96 crore. The rates for the aforesaid items in the detailed estimate were based on analysis of market rates which were assessed by obtaining a quotation from a supplier.</p> <p>Audit noticed from the invoices accompanying the bills submitted by the Construction Agency, that the procurement cost of the said items for the Construction Agency worked out to ₹ 4.14 crore. Even after including cost of transportation (1 <i>per cent</i>), installation (3 <i>per cent</i>) and CPOH (10 <i>per cent</i>) the actual cost based on market rates of the said items worked out to only ₹ 4.74 crore. Thus, the estimated cost of UPS system was unduly inflated by ₹ 3.22 crore (68 <i>per cent</i>).</p> <p>Audit observed that the said rates were provided by the Architect based on a single quotation. Besides, UPRNN also did not verify the veracity of the quoted rates from other sources of supply.</p>	3.22

Sl. No.	Particulars	Inflation in estimated cost
	<p>In reply, management/Government stated (July/September 2021) that the rates as per estimate are fully justifiable when compared to CPWD rates which came into force just prior to the sanctioning of this work by the EFC of GoUP.</p> <p>The reply is not acceptable because the CPWD rates (₹ 20,000 per KVA) as mentioned by the Management in its reply were plinth area rates which are to be used only for preparation of preliminary estimate and as per the Manual detailed estimate should be prepared on the basis of market survey for rates of materials, labour, shuttering, equipment, <i>etc.</i> with detailed analysis of rates. Further, it is evident from the procurement rates of the Construction Agency that the estimated cost of the aforesaid item was inordinately inflated.</p>	
7.	<p>Solar PV system</p> <p>The detailed estimate <i>inter-alia</i> included supply, installation, testing and commissioning of two sets of 100 KWp standalone solar PV system at the rate of ₹ 1.57 crore per set. The rate for the aforesaid item in the detailed estimate was based on analysis of market rate which was assessed by obtaining a quotation from a supplier.</p> <p>Audit noticed, from the invoice accompanying the bills submitted by the Construction Agency, that the Construction Agency had procured the said item at the rate of ₹ 30.58 lakh per set. Even after including cost of transportation (1 <i>per cent</i>), installation (₹ 5,61,800) and CPOH (10 <i>per cent</i>), the actual market price worked out to only ₹ 40.15 lakh per set.</p> <p>Thus, the rate adopted in the detailed estimate was ₹ 1.17 crore (291 <i>per cent</i>) higher than the cost based on market rates resulting in inflation of detailed estimate by ₹ 2.34 crore.</p> <p>Audit observed that the said rate was provided by the Architect based on a single quotation. Besides, UPRNN also did not verify the veracity of the quoted rate from other sources of supply.</p> <p>In reply, management/Government stated (July/September 2021) that apparently Audit has picked only the bare rate of part of the item and has compared it with the complete item. Further, the rates as per estimate are fully justifiable when compared to CPWD rates.</p> <p>The reply is not acceptable because the CPWD rates as mentioned by the Management in its reply were plinth area rates which are to be used only for preparation of preliminary estimate and as per the Manual detailed estimate should be prepared on the basis of market survey for rates of materials, labour, shuttering, equipment, <i>etc.</i> with detailed analysis of rates. Audit has considered the rate of the whole system as indicated in the invoice. In addition to the basic rate inclusive of taxes, Audit has included cost of transportation, installation and CPOH of 10 <i>per cent</i> which was in line with the rate analysis done by the Architect/UPRNN to arrive at the estimated cost of the aforesaid item.</p>	2.34
8.	<p>Laundry equipment</p> <p>The detailed estimate <i>inter-alia</i> included supply, installation, testing and commissioning of 14 items of laundry equipment at a cost of ₹ 1.65 crore. The rates for the aforesaid items in the detailed estimate were based on analysis of market rates which were assessed by obtaining a quotation from a supplier.</p> <p>Audit noticed from the invoices accompanying the bills submitted by the Construction Agency, that the procurement cost of the said items for the Construction Agency worked out to ₹ 0.76 crore. Even after including CPOH (10 <i>per cent</i>) the actual cost based on market rates of the said items worked out to ₹ 0.83 crore only. Thus, the estimated cost of laundry equipment was unduly inflated by 0.82 crore (99 <i>per cent</i>) higher than the cost based on market rates.</p>	0.82

Sl. No.	Particulars	Inflation in estimated cost
	<p>Audit observed that the said rates were provided by the Architect based on a single quotation. Besides, UPRNN also did not verify the veracity of the quoted rates from other sources of supply.</p> <p>In reply, management/Government stated (July/September 2021) that Audit has probably referred to only the material cost of the laundry equipment while the entire work includes other components i.e., foundations, cabling, defect liability, escalation, taxes and duties, transportation, handling <i>etc.</i></p> <p>The reply is not acceptable because Audit has considered the rates inclusive of all taxes as indicated in the invoices. In the detailed estimate the rates obtained in the quotation were incorporated without including the cost of transportation, installation and CPOH. Audit, however, has allowed CPOH of 10 <i>per cent</i> over the rates as per the invoices.</p>	
9.	<p>Mortuary Chambers</p> <p>The detailed estimate <i>inter-alia</i> included supply, installation, testing and commissioning of six Mortuary Chambers at the rate of ₹ 16.56 lakh per chamber. The rate for the aforesaid item in the detailed estimate was based on analysis of market rate which was assessed by obtaining a quotation from a supplier.</p> <p>Audit noticed, from the invoices accompanying the bills submitted by the Construction Agency, that the Construction Agency had procured the said item at the rate of ₹ 6.40 lakh per chamber. Even after including CPOH (10 <i>per cent</i>), the actual market price worked out to only ₹ 7.04 lakh per chamber.</p> <p>Thus, the rate adopted in the detailed estimate was ₹ 9.52 lakh (135 <i>per cent</i>) higher than the cost based on market rates resulting in inflation of detailed estimate by ₹ 0.57 crore.</p> <p>Audit observed that the said rate was provided by the Architect based on a single quotation. Besides, UPRNN also did not verify the veracity of the quoted rate from other sources of supply.</p> <p>In reply, management/Government stated (July/September 2021) that while preparing the detailed estimate the Architect had done complete market survey and ascertained lowest rates. It further stated that Audit has picked up bare rates without taking into consideration the installation, testing, commissioning, storage at site and handling <i>etc.</i></p> <p>The reply is not acceptable because Audit has considered the rate as indicated in the invoice. In addition to the basic rate inclusive of taxes. Audit has included CPOH of 10 <i>per cent</i> which was in line with the rate analysis done by the Architect/UPRNN to arrive at the estimated cost of the aforesaid item. Besides, it is evident from the procurement rates of the Construction Agency that the estimated cost of the aforesaid item was inordinately inflated.</p>	0.57
Total		45.50

Appendix-2.4
(Referred to in paragraph 2.1.3)
Statement showing instances where incorrect rates were adopted for various items
resulting in inflation of the estimated cost

(₹ in crore)

Sl. No.	Particulars	Inflation in estimated cost
1.	<p>Steel reinforcement</p> <p>The detailed estimate <i>inter-alia</i> included steel reinforcement for RCC work by Thermo-Mechanically Treated (TMT) bars at the rate of ₹ 68.10 per Kg. which was based on DSR 2014.</p> <p>As the DSR is based on market rates of materials and labour at Delhi and there are variations in the rates of materials and labour at Lucknow as compared to Delhi, the rate for aforesaid item should have been worked out by taking rates of materials, labour, cartage etc., at Lucknow and applying the same in the CPWD analysis of rate of aforesaid item to arrive at the cost at Lucknow.</p> <p>As per Audit's calculation, based on rate of TMT bars as per Rate Contract of UPRNN and labour rates as per UPPWD SOR applicable at Lucknow, at the time of grant of Technical Sanction, the rate works out to ₹ 54.60 per Kg.</p> <p>Thus, the rate adopted in the detailed estimate was ₹ 13.50 per Kg (25 per cent) higher than the cost based on market rates resulting in inflation of detailed estimate by ₹ 19.22 crore on estimated quantity of 1,42,37,488.40 Kg.</p> <p>In reply, management/Government stated (July/September 2021) that the rate of steel reinforcement in RCC work was taken as per DSR 2014 as the rate for said item was not available in UPPWD SOR. It further stated that after applying CPWD cost index based on DSR 2007 rates the rates at Lucknow would be ₹ 70.48 per Kg. Also, as per analysis based on rates of SAIL of October 2014 and labour rates <i>w.e.f.</i> 01.10.2014 as per Labour Commissioner, Kanpur the rates come to ₹ 70.50 per Kg.</p> <p>The reply is not acceptable because Audit's calculation is based on rate of TMT bars as per Rate Contract of UPRNN and labour rates as per UPPWD SOR which represent the actual market rates at Lucknow.</p>	19.22
2.	<p>Waterproofing work</p> <p>The detailed estimate included water proofing work which <i>inter-alia</i> included (i) surface preparation on mother slab and (ii) first layer – thermal insulation. The rates for both items was provided at ₹ 1,400/₹ 1,330 per sqm each.</p> <p>Audit noticed that in the quotation based on which the rates for water proofing work were included in the detailed estimate, the rate of ₹ 1,400 per sqm was quoted as a composite rate for both the aforesaid items.</p> <p>Thus, the rate adopted in the detailed estimate was ₹ 1,400/₹ 1,330 per sqm (100 per cent) higher than the cost based on the quotation resulting in inflation of detailed estimate by ₹ 5.34 crore on estimated quantity of 39,581.97 sqm.</p> <p>In reply, management/Government stated (July/September 2021) that the tender is evaluated by bidders as a whole and not on the basis of item rate for a particular item. The rates for the aforesaid item was as per analysis of rates prepared by the Architect. It further stated that it seems to be typing error (formatting by merged cell) in the quotation.</p> <p>The contention of the Management that there seems to be typing error in the quotation is not acceptable because as per the quotation composite rate of ₹ 1,400 per sqm was quoted for surface preparation and first layer of thermal insulation. In the detailed estimate, however, rate of ₹ 1,400/₹ 1,330 per sqm was provided separately for both items resulting in inflation of detailed estimate by ₹ 5.34 crore. Besides, to support its contention of typing error, no evidence regarding the basis for taking same rate for both items was furnished.</p>	5.34

Sl. No.	Particulars	Inflation in estimated cost
3.	<p>Granite flooring</p> <p>The detailed estimate <i>inter-alia</i> included 18 mm thick granite flooring work at the rate of ₹ 3,866 per sqm. The aforesaid rate was based on rate provided for granite work in kitchen platforms, vanity counters, window sills, facias and similar locations – area of slab up to 0.50 sqm in DSR 2014.</p> <p>Audit noticed that despite there being separate item available for granite flooring work in DSR 2014 (₹ 3,244.35 per sqm), the rates for granite work in kitchen platforms, vanity counters, window sills, facias and similar locations – area of slab up to 0.50 sqm (₹ 3,866 per sqm) was provided for granite flooring work.</p> <p>Thus, the rate adopted in the detailed estimate was ₹ 621.65 per sqm (19 <i>per cent</i>) higher resulting in inflation of detailed estimate by ₹ 4.13 crore on estimated quantity of 66,434.42 cum.</p> <p>In reply, management/Government stated (July/September 2021) that the item quoted by Audit pertains to providing and laying flamed granite stone flooring whereas polished granite stone was to be used in the project.</p> <p>The reply is not acceptable because the rate of ₹ 3,866 per sqm adopted in the estimate pertains to granite work in kitchen platforms, vanity counters, window sills, facias and similar locations and not to granite flooring work. Further, as regards provision of polished granite stone in place of flamed granite stone it is worthwhile to mention that the basic rate of flamed granite stone (₹ 2,000 per sqm) was higher than that of polished granite stone (₹ 1,900 per sqm) in DSR 2014.</p>	4.13
4.	<p>Granite work in wall lining</p> <p>The detailed estimate <i>inter-alia</i> included 18 mm granite work in wall lining at the rate of ₹ 3,907.40 per sqm. The aforesaid rate was based on rate provided for granite work in kitchen platforms, vanity counters, window sills, facias and similar locations – area of slab above 0.50 sqm in DSR 2014.</p> <p>As similar item (8 mm granite work in wall lining) was available for granite work in wall lining in DSR 2014, the rate for the aforesaid item should have been arrived at on the basis of analysis of rates of the similar item available in DSR 2014.</p> <p>Audit noticed that despite there being similar item available for granite work in wall lining, the rate provided in DSR 2014 for granite work in kitchen platforms, vanity counters, window sills, facias and similar locations – area of slab above 0.50 sqm (₹ 3,907.40 per sqm) was provided for granite work in wall lining, instead of arriving at the cost for the same on the basis of analysis of rates of similar item available in DSR 2014. As per Audit's calculation based on analysis of rates of similar item available in DSR 2014, the rate for the aforesaid item works out to ₹ 3,469.55 per sqm.</p> <p>Thus, the rate adopted in the detailed estimate was ₹ 437.85 per sqm (13 <i>per cent</i>) higher resulting in inflation of detailed estimate by ₹ 1.11 crore on estimated quantity of 25,342.01 cum.</p> <p>In reply, management/Government stated (July/September 2021) that the rates of 18 mm thick granite stone lining work cannot be derived on pro-rata basis of DSR item no. 8.9.1.2 which is for 8 mm thick granite wall lining.</p> <p>The reply is not acceptable because Audit has not calculated the rate of 18 mm thick granite work in wall lining on pro-rata basis. Instead, the rate of 18 mm thick granite work in wall lining has been calculated by replacing the cost of 8 mm thick granite stone with 18 mm thick granite stone as per DSR 2014 in the analysis of rate.</p>	1.11
5.	<p>Autoclaved Aerated Concrete block masonry</p> <p>The detailed estimate <i>inter-alia</i> included providing and laying of Autoclaved Aerated Concrete (AAC) block masonry at the rate of ₹ 4,231.47 per cum.</p>	0.61

Sl. No.	Particulars	Inflation in estimated cost
	<p>Audit noticed that quotations from two firms were obtained for arriving at the cost of the aforesaid item in the detailed estimate. In the detailed estimate, however, instead of adopting the lower rate of ₹ 3,983.68 per cum, higher rate of ₹ 4,231.47 per cum was adopted.</p> <p>Thus, the rate adopted in the detailed estimate was ₹ 247.79 per cum (six <i>per cent</i>) higher resulting in inflation of detailed estimate by ₹ 0.61 crore on estimated quantity of 24,620.27 cum.</p> <p>In reply, management/Government stated (July/September 2021) that after adding 10 <i>per cent</i> contractor's profit to the rates as per lowest quotation the rates come to ₹ 4,382 per cum. Hence, tendered rates of ₹ 4,231.47 per cum is fully justified.</p> <p>The reply is not acceptable because the Management has not furnished any reason for adopting rate of ₹ 4,231.47 per cum as per higher quotation instead of adopting the rate of ₹ 3,983.68 per cum as per lower quotation in preparation of the estimate resulting in undue inflation of estimated cost of the project. Further, the Architect had adopted the rate as per the higher quotation without adding 10 <i>per cent</i> contractor's profit which indicates that the rates mentioned in the quotations were inclusive of contractor's profit.</p>	
	Total	30.41

Appendix-2.5
(Referred to in paragraph 2.1.3)

**Statement showing instances of payment of inflated rates to the Construction Agency
resulting in extra expenditure**

Sl. No.	Particulars	(₹ in crore) Extra expenditure
1.	<p>Light fixtures</p> <p>The bill of quantity put to tender <i>inter-alia</i> included supply, installation, testing and commissioning of 15 items of indoor and outdoor light fixtures at a cost of ₹ 38.20 crore. The rates for the aforesaid items were based on analysis of market rates which were assessed by obtaining a quotation from a supplier. An amount of ₹ 37.33 crore was paid/payable to the Construction Agency against actual quantities supplied till November 2020.</p> <p>Audit noticed that, based on the invoices accompanying the bills submitted by the Construction Agency, the procurement cost of the said items for the Construction Agency worked out to ₹ 17.40 crore. Even after including cost of transportation (1 per cent) and Contractor's Profit and Overheads (CPOH @10 per cent), the cost of the said items would be only ₹ 19.32 crore. Thus, the payment made to the Construction Agency was about 1.93 times the reasonable cost of the said items. The actual higher payment to the Construction Agency and consequent extra expenditure on the project till November 2020 works out to ₹ 18.01 crore.</p> <p>In reply, management/Government stated (July/September 2021) that LED lights were newly introduced in the market at the time of framing of estimate and as is the case with new technology rates reduce drastically when the items gain common acceptance. Therefore, when the actual purchases were made (about three years from the framing of estimate) by the contractor the rates had de-escalated.</p> <p>The fact remains that even after acceptance of the fact that actual price was drastically reduced, the management did not propose for recovery of the excess payment to the bought-out items. The reply is not acceptable because UPRNN did not verify the veracity of the quoted rates from other sources of supply. In absence of above, reasonability of rates adopted in the detailed estimate remained unverified. Further, besides making a general statement that the rates were high owing to new technology which subsequently de-escalated no evidence to justify the rates adopted in the detailed estimate were furnished to Audit.</p>	18.01
2.	<p>Steel reinforcement</p> <p>The bill of quantity put to tender <i>inter-alia</i> included steel reinforcement for RCC work by Thermo-Mechanically Treated (TMT) bars at the rate of ₹ 68.10 per Kg. The rate of ₹ 68.10 per Kg for the aforesaid item adopted in the bill of quantity put to tender was based on DSR 2014.</p> <p>As the DSR is based on market rates of materials and labour at Delhi and there are variations in the rates of materials and labour at Lucknow as compared to Delhi, the rate for aforesaid item should have been worked out by taking rates of materials, labour, cartage <i>etc.</i>, at Lucknow and applying the same in the Central Public Works Department (CPWD) analysis of rate of aforesaid item to arrive at the cost at Lucknow. As per Audit's calculation, based on market rate of TMT bars and labour rates as per UPPWD SOR applicable at Lucknow at the time of grant of Technical Sanction, the rate works out to ₹ 54.60 per Kg.</p> <p>On the basis of the actual quantity of 1,19,39,295.06 Kg executed by the Construction Agency till November 2020, the actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020, due to adoption of incorrect rates, works out to ₹ 16.12 crore [1,19,39,295.06 Kg x (₹ 68.10 - ₹ 54.60)].</p>	16.12

Sl. No.	Particulars	Extra expenditure
	<p>In reply, management/Government stated (July/September 2021) that the rate of steel reinforcement in RCC work was taken as per DSR 2014 as the rate for said item was not available in UPPWD SOR. It further stated that after applying CPWD cost index based on DSR 2007 rates, the rates at Lucknow would be ₹ 70.48 per Kg. Also, as per analysis based on rates of SAIL of October 2014 and labour rates w.e.f. 01.10.2014 as per Labour Commissioner, Kanpur the rates come to ₹ 70.50 per Kg.</p> <p>The reply is not acceptable because Audit's calculation is based on rate of TMT bars as per Rate Contract of UPRNN and labour rates as per UPPWD SOR which represent the actual market rates at Lucknow.</p>	
3.	<p>Horizontal Bed Head Panels</p> <p>The bill of quantity put to tender <i>inter-alia</i> included supply of 531 sets of 'Horizontal Bed Head Panels for Ward' at the rate of ₹ 2 lakh per set (Total cost of 531 sets - ₹ 10.62 crore). The rate for the aforesaid item was based on analysis of market rates which was assessed by obtaining a quotation from a supplier. The Construction Agency had supplied all the 531 sets till November 2020.</p> <p>Audit noticed from the invoices accompanying the bills submitted by the Construction Agency, that the Construction Agency had procured the aforesaid item at ₹ 362.61 per set including shipment cost. After converting the purchase price in Indian Rupees and including Customs Duty (₹ 8,512 per panel) and CPOH (10 per cent), the cost of the said item would be only ₹ 40,415 per set (Total cost of 531 sets - ₹ 2.15 crore). Thus, the payment made to the Construction Agency was about 4.95 times the reasonable cost of the said item.</p> <p>The actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020 works out to ₹ 8.47 crore.</p> <p>In reply, management/Government stated (July/September 2021) that Audit while examining the documents probably took into consideration only the bare rates without going into the details that the bed head panel is complete only after items like oxygen outlets, suction outlets, contractor profit, defect liability, TDS, WCT <i>etc.</i></p> <p>The reply is not acceptable because Audit in addition to the basic rate inclusive of taxes has included Contractor's Profit and Overheads (CPOH) of 10 per cent which was in line with the rate analysis done by the Architect/UPRNN to arrive at the estimated cost of the aforesaid item.</p>	8.47
4.	<p>Waterproofing work</p> <p>The bill of quantity put to tender included water proofing work which <i>inter-alia</i> included (i) surface preparation on mother slab and (ii) first layer – thermal insulation. The rates for both items was provided at ₹ 1,400/₹ 1,330 per sqm each.</p> <p>Audit noticed that in the quotation, based on which the rates for water proofing work were included in the detailed estimate, the rate of ₹ 1,400 per sqm was quoted as a composite rate for both items. In the detailed estimate and consequently in the bill of quantity put to tender, the rate of ₹ 1,400/₹ 1,330 per sqm, however, was provided for both items separately.</p> <p>On the basis of the actual quantity of 27,741.36 sqm executed by the Construction Agency till November 2020, the actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020, due to adoption of incorrect rates works out to ₹ 3.78 crore [(13,165.30 sqm x ₹ 1,400) + (14,576.06 x ₹ 1,330)].</p> <p>In reply, management/Government stated (July/September 2021) that the tender is evaluated by bidders as a whole and not on the basis of item rate for a particular item. The rates for the aforesaid item was as per analysis of rates prepared by the Architect. It further stated that it seems to be typing error (formatting by merged cell) in the quotation.</p>	3.78

Sl. No.	Particulars	Extra expenditure
	The contention of the Management that there seems to be typing error in the quotation is not acceptable because as per the quotation composite rate of ₹ 1,400 per sqm was quoted for surface preparation and first layer of thermal insulation. In the detailed estimate, however, rate of ₹ 1,400/₹ 1,330 per sqm was provided separately for both items resulting in inflation of detailed estimate by ₹ 5.34 crore. Besides, to support its contention of typing error, no evidence regarding the basis for taking same rate for both items was furnished.	
5.	<p>DG sets</p> <p>The bill of quantity put to tender <i>inter-alia</i> included supply, installation, testing and commissioning of 15, 1,010 KVA diesel generator (DG set) used for standby electrical energy generation at the rate of ₹ 89.39 lakh per set (Total cost of 15 DG sets - ₹ 13.41 crore). The rate for the aforesaid item was based on analysis of market rates which was assessed by obtaining a quotation from a supplier. The Construction Agency had supplied all the 15 DG sets till November 2020.</p> <p>Audit noticed, from the invoices accompanying the bills submitted by the Construction Agency, that the Construction Agency had procured the aforesaid item at ₹ 55.81 lakh per DG set. Even after including cost of transportation (1 <i>per cent</i>), installation (6 <i>per cent</i>) and CPOH (10 <i>per cent</i>), the cost of the said item would be ₹ 65.74 lakh per set only. Thus, the payment made to the Construction Agency was about 1.36 times the reasonable cost of the said item.</p> <p>The actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020 works out to ₹ 3.55 crore.</p> <p>In reply, management/Government stated (July/September 2021) that the rates as per estimate are well within the CPWD rates which came into force just prior to the sanctioning of this work by the EFC of GoUP.</p> <p>The reply is not acceptable because the CPWD rates (₹ 10,000 per KVA) as mentioned by the Management in its reply were plinth area rates which are to be used only for preparation of preliminary estimate and as per the Manual, detailed estimate should be prepared on the basis of market survey for rates of materials, labour, shuttering, equipment, <i>etc.</i> with detailed analysis of rates. Further, it is evident from the procurement rates of the Construction Agency that the estimated cost of the aforesaid item was inordinately inflated.</p>	3.55
6.	<p>Granite flooring</p> <p>The bill of quantity put to tender <i>inter-alia</i> included 18 mm granite flooring work at the rate of ₹ 3,866 per sqm. The aforesaid rate was based on the rate provided for granite work in kitchen platforms, vanity counters, window sills, facias and similar locations – area of slab up to 0.50 sqm in DSR 2014.</p> <p>Audit noticed that despite there being separate item available for granite flooring work in DSR 2014 (₹ 3,244.35 per sqm), the rates for granite work in kitchen platforms, vanity counters, window sills, facias and similar locations – area of slab up to 0.50 sqm (₹ 3,866 per sqm) was provided for granite flooring work.</p> <p>On the basis of the actual quantity of 54,616.67 cum executed by the Construction Agency till November 2020, the actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020, due to adoption of incorrect rates, works out to ₹ 3.40 crore.</p> <p>In reply, management/Government stated (July/September 2021) that the item quoted by Audit pertains to providing and laying flamed granite stone flooring whereas polished granite stone was to be used in the project.</p> <p>The reply is not acceptable because the rate of ₹ 3,866 per sqm adopted in the estimate pertains to granite work in kitchen platforms, vanity counters, window sills, facias and similar locations and not to granite flooring work. Further, as regards provision of</p>	3.40

Sl. No.	Particulars	Extra expenditure
	polished granite stone in place of flamed granite stone it is worthwhile to mention that the basic rate of flamed granite stone (₹ 2,000 per sqm) was higher than that of polished granite stone (₹ 1,900 per sqm) as per DSR 2014.	
7.	<p>Elevators</p> <p>The bill of quantity put to tender <i>inter-alia</i> included supply, installation, testing and commissioning of 13 items of elevators/lifts at a cost of ₹ 13.43 crore. The rates for the aforesaid items were based on analysis of market rates which were assessed by obtaining a quotation from a supplier. An amount of ₹ 13.35 crore was paid/payable to the Construction Agency against actual quantities supplied till November 2020.</p> <p>Audit noticed that, based on the invoices accompanying the bills submitted by the Construction Agency, that the procurement cost of the said items for the Construction Agency worked out to ₹ 8.14 crore. Even after including cost of installation & commissioning (10 <i>per cent</i> of the actual cost plus Service Tax @ 12.36 <i>per cent</i> thereon as taken by Architect in the estimate) and CPOH (10 <i>per cent</i>), the cost of the said items would be only ₹ 9.97 crore. Thus, the payment made to the Construction Agency was about 1.34 times the reasonable cost of the said items.</p> <p>The actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020 works out to ₹ 3.38 crore.</p> <p>In reply, management/Government stated (July/September 2021) that the estimate had been framed by the Government appointed Architect. Since lifts happen to be proprietary item therefore there is no need to further analyse the rates. Also, this being a comprehensive percentage rate contract therefore it seems a little too hard to discuss each item separately.</p> <p>The reply is not acceptable because UPRNN did not verify the veracity of the quoted rates from other sources of supply resulting in adoption of higher rates in the estimate.</p>	3.38
8.	<p>Solar PV system</p> <p>The bill of quantity put to tender <i>inter-alia</i> included supply, installation, testing and commissioning of two, 100 KWp standalone solar PV system at the rate of ₹ 1.57 crore per system (Total cost of 2 systems - ₹ 3.14 crore). The rates for the aforesaid items were based on analysis of market rates which were assessed by obtaining a quotation from a supplier. The Construction Agency had supplied both the Solar PV systems till November 2020.</p> <p>Audit noticed from the invoices accompanying the bills submitted by the Construction Agency, that the Construction Agency had procured the aforesaid item at ₹ 30.58 lakh per solar system. Even after including cost of transportation (1 <i>per cent</i>), installation (₹ 5,61,800) and CPOH (10 <i>per cent</i>), the cost of the said item would be only ₹ 40.15 lakh per solar system. Thus, the payment made to the Construction Agency was about 3.91 times the reasonable cost of the said item.</p> <p>The actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020 works out to ₹ 2.34 crore.</p> <p>In reply, management/Government stated (July/September 2021) that apparently Audit has picked only the bare rate of part of the item and has compared it with the complete item. Further, the rates as per estimate are fully justifiable when compared to CPWD rates.</p> <p>The reply is not acceptable because the CPWD rates as mentioned by the Management in its reply were plinth area rates which are to be used only for preparation of preliminary estimate and as per the Manual detailed estimate should be prepared on the basis of market survey for rates of materials, labour, shuttering, equipment, <i>etc.</i> with detailed analysis of rates. Further, Audit has considered the rate of the whole system as indicated in the invoice. In addition to the basic rate inclusive of taxes Audit has</p>	2.34

Sl. No.	Particulars	Extra expenditure
	included cost of transportation, installation and CPOH of 10 <i>per cent</i> which was in line with the rate analysis done by the Architect/UPRNN to arrive at the estimated cost of the aforesaid item.	
9.	<p>UPS system</p> <p>The bill of quantity put to tender <i>inter-alia</i> included supply, installation, testing and commissioning of six items of online UPS system at a cost of ₹ 7.96 crore. The rates for the aforesaid items were based on analysis of market rates which were assessed by obtaining a quotation from a supplier. An amount of ₹ 5.58 crore was paid/payable to the Construction Agency against actual quantities supplied till November 2020.</p> <p>Audit noticed that, based on the invoices accompanying the bills submitted by the Construction Agency, that the procurement cost of the said items for the Construction Agency worked out to ₹ 3.10 crore. Even after including the cost of transportation (1 <i>per cent</i>), installation (3 <i>per cent</i>) and CPOH (10 <i>per cent</i>), the cost of the said items would be only ₹ 3.54 crore. Thus, the payment made to the Construction Agency was about 1.58 times the reasonable cost of the said items.</p> <p>The actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020 works out to ₹ 2.04 crore.</p> <p>In reply, management/Government stated (July/September 2021) that the rates as per estimate are fully justifiable when compared to CPWD rates which came into force just prior to the sanctioning of this work by the EFC of GoUP.</p> <p>The reply is not acceptable because the CPWD rates (₹ 20,000 per KVA) as mentioned by the Management in its reply were plinth area rates which are to be used only for preparation of preliminary estimate and as per the Manual detailed estimate should be prepared on the basis of market survey for rates of materials, labour, shuttering, equipment, <i>etc.</i> with detailed analysis of rates. Further, it is evident from the procurement rates of the Construction Agency that the estimated cost of the aforesaid item was inordinately inflated.</p>	2.04
10.	<p>Granite work in wall lining</p> <p>The bill of quantity put to tender <i>inter-alia</i> included 18 mm granite work in wall lining at the rate of ₹ 3,907.40 per sqm. The aforesaid rate was based on rate provided for granite work in kitchen platforms, vanity counters, window sills, facias and similar locations – area of slab above 0.50 sqm in DSR 2014.</p> <p>As similar item (8 mm granite work in wall lining) was available for granite work in wall lining in DSR 2014, the rate for the aforesaid item should have been arrived at on the basis of analysis of rates of the similar item available in DSR 2014.</p> <p>Audit noticed that despite there being similar item available for granite work in wall lining, the rates provided in DSR 2014 for granite work in kitchen platforms, vanity counters, window sills, facias and similar locations – area of slab above 0.50 sqm (₹ 3,907.40 per sqm) was provided for granite work in wall lining, instead of arriving at the cost for the same on the basis of analysis of rates of the similar item available in DSR 2014. As per Audit's calculation based on analysis of rates, the rate for the aforesaid item works out to ₹ 3,469.55 per sqm.</p> <p>On the basis of the actual quantity of 26,268.22 cum executed by the Construction Agency till November 2020, the actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020, due to adoption of incorrect rates, works out to ₹ 1.15 crore.</p> <p>In reply, management/Government stated (July/September 2021) that the rates of 18 mm thick granite stone lining work cannot be derived on pro-rata basis of DSR item no. 8.9.1.2 which is for 8 mm thick granite wall lining.</p> <p>The reply is not acceptable because Audit has not calculated the rate of 18 mm thick</p>	1.15

Sl. No.	Particulars	Extra expenditure
	granite work in wall lining on pro-rata basis. Instead of the rate of 18 mm thick granite work in wall lining has been calculated by replacing the cost of 8 mm thick granite stone with 18 mm thick granite stone in the analysis of rate.	
11.	<p>Laundry equipment</p> <p>The bill of quantity put to tender <i>inter-alia</i> included supply, installation, testing and commissioning of 14 items of laundry equipment at a cost of ₹ 1.65 crore. The rates for the aforesaid items were based on analysis of market rates which were assessed by obtaining a quotation from a supplier. The Construction Agency had supplied all the laundry equipment till November 2020.</p> <p>Audit noticed that, based on the invoices accompanying the bills submitted by the Construction Agency, that the procurement cost of the said items for the Construction Agency worked out to ₹ 0.76 crore. Even after including CPOH (10 <i>per cent</i>) the cost of the said items would be only ₹ 0.83 crore. Thus, the payment made to the Construction Agency was about twice the reasonable cost of the said items.</p> <p>The actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020 works out to ₹ 0.82 crore.</p> <p>In reply, management/Government stated (July/September 2021) that Audit has probably referred to only the material cost of the laundry equipment while the entire work includes other components i.e., foundations, cabling, defect liability, escalation, taxes and duties, transportation, handling <i>etc.</i></p> <p>The reply is not acceptable because Audit has considered the rates inclusive of all taxes as indicated in the invoices. In the detailed estimate the rates obtained in the quotation were incorporated without including the cost of transportation, installation and CPOH. Audit, however, has allowed CPOH of 10 <i>per cent</i> over the rates as per the invoices.</p>	0.82
12.	<p>Autoclaved Aerated Concrete block masonry</p> <p>The bill of quantity put to tender <i>inter-alia</i> included laying of Autoclaved Aerated Concrete (AAC) block masonry at the rate of ₹ 4,231.47 per cum.</p> <p>Audit noticed that quotations from two firms were obtained by the Architect for arriving at the rate of the aforesaid item. In the detailed estimate, however, instead of adopting the lower rate of ₹ 3,983.68 per cum, higher rate of ₹ 4,231.47 per cum was adopted.</p> <p>On the basis of the actual quantity of 24,321.22 cum executed by the Construction Agency till November 2020, the actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020, due to adoption of incorrect rates, works out to ₹ 0.60 crore.</p> <p>In reply, management/Government stated (July/September 2021) that after adding 10 <i>per cent</i> contractor's profit to the rates as per lowest quotation the rates come to ₹ 4,382 per cum. Hence, tendered rates of ₹ 4,231.47 per cum is fully justified.</p> <p>The reply is not acceptable because the Management has not furnished any reason for adopting rate of ₹ 4,231.47 per cum as per higher quotation instead of adopting the rate of ₹ 3,983.68 per cum as per lower quotation in preparation of the estimate resulting in undue inflation of estimated cost of the project. Further, the Architect had adopted the rate as per the higher quotation without adding 10 <i>per cent</i> contractor's profit which indicates that the rates mentioned in the quotations were inclusive of contractor's profit.</p>	0.60
13.	<p>Mortuary Chambers</p> <p>The bill of quantity put to tender <i>inter-alia</i> included supply, installation, testing and commissioning of six Mortuary Chambers at the rate of ₹ 16.56 lakh per Mortuary Chamber (Total cost of six Mortuary Chambers - ₹ 99.34 lakh). The rate for the aforesaid item was based on analysis of market rates which was assessed by obtaining a quotation from a supplier. The Construction Agency had supplied all the six mortuary chambers till November 2020.</p>	0.57

Sl. No.	Particulars	Extra expenditure
	<p>Audit noticed, from the invoices accompanying the bills submitted by the Construction Agency, that the Construction Agency had procured the aforesaid item at ₹ 6.40 lakh per chamber. Even after including CPOH (10 <i>per cent</i>), the actual market price would be only ₹ 7.04 lakh per mortuary chamber. Thus, the payment made to the Construction Agency was about 2.35 times the reasonable cost of the said items.</p> <p>The actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020 works out to ₹ 0.57 crore.</p> <p>In reply, management/Government stated (July/September 2021) that while preparing the detailed estimate the Architect had done complete market survey and ascertained lowest rates. It further stated that Audit has picked up bare rates without taking into consideration the installation, testing, commissioning, storage at site and handling <i>etc.</i></p> <p>The reply is not acceptable because Audit has considered the rate as indicated in the invoice. In addition to the basic rate inclusive of taxes. Audit has included CPOH of 10 <i>per cent</i> which was in line with the rate analysis done by the Architect/UPRNN to arrive at the estimated cost of the aforesaid item. Besides, it is evident from the procurement rates of the Construction Agency that the estimated cost of the aforesaid item was inordinately inflated.</p>	
14.	<p>Television sets</p> <p>The bill of quantity put to tender <i>inter-alia</i> included supply, installation, testing and commissioning of 800 LED TV of 42" complete with wall bracket/stands <i>etc.</i> and all other accessories at the rate of ₹ 1.20 lakh per set (Total cost of 800 TV sets - ₹ 9.60 crore). The rate for the aforesaid item was based on analysis of market rates which was assessed by obtaining a quotation from a supplier. Against the 800 TV sets, the Construction Agency had supplied 55 TV sets till November 2020. As per the bid documents the approved brands/makes for supply of television sets were Panasonic, Sony, Samsung and LG. Accordingly, the Construction Agency has supplied television sets of LG brand.</p> <p>Audit noticed, from the invoices accompanying the bills submitted by the Construction Agency, that the Construction Agency had procured the aforesaid item at ₹ 47,360 per TV set. Even after including CPOH (10 <i>per cent</i>), the cost of the TV sets would be only ₹ 52,096 per TV set. Thus, the payment made to the Construction Agency was about 2.30 times the reasonable cost of the said item.</p> <p>The actual higher payment to the Construction Agency and consequent extra expenditure incurred on the project till November 2020 works out to ₹ 0.37 crore.</p> <p>In reply, management/Government stated (July/September 2021) that at the time of framing of estimate LED TVs had just been introduced in the market and therefore the market cost was high, however, over the course of time the rates of LED TVs fell sharply. The prevailing market rates at the time of preparation of estimate and tender were included by the Architect/UPRNN.</p> <p>The reply of the Management regarding high price at the time of preparing estimate is not acceptable as the estimated cost of LED TV of 42" in a contemporary project viz., construction of Police Bhawan, for which bids were invited in March 2015, was taken as ₹ 50,000 per TV set as against ₹ 1.20 lakh considered for this project. Hence, reply of the Management is incorrect and deceptive.</p>	0.37
Total		64.60

Appendix-2.6
(Referred to in paragraph 2.1.5)

Statement showing activities included in the scope of work of the Consultant which are in the nature of project management

Sl. No.	Particulars
1.	Day to day supervision of execution of construction works at site ; taking measurements, preparation/checking and certifying contractor's bill and co-ordination with the Architect/Structural design consultants and handing over the completed works on its completion.
2.	Running Account bill prepared by the Construction Agency shall be fully checked and verified by the Consultant and will be submitted to UPRNN as per the prescribed procedure for payment and necessary action.
3.	The Consultant shall also carry out scrutiny of technical audit reports, drawings, designs, estimates, site survey, soil investigation, design of internal and external services, sanitary, plumbing, drainage, water supply and sewerage, internal roads, electrification works <i>etc.</i> as the case may be.
4.	The Consultant will be responsible for taking approvals from statutory bodies i.e., approval of drawings by local development authorities, fire clearance from Chief Fire Officer and environmental clearance through Construction Agency/A&E Consultants.
5.	Co-ordination with respect to the architectural and engineering designs prepared by the structural design consultant regarding its implementation, project planning and site data collection <i>etc.</i>
6.	As and when revised detailed estimate is required, the same shall be got prepared by the Architect and will be thoroughly vetted by the Consultant.
7.	The Consultant shall develop a Project Schedule that co-ordinates and integrates the design efforts/schedule with construction schedules; update the project schedule incorporating a detailed schedule for all activities of the project.
8.	Cropping up of extra items/substituted items and deviations should strictly be avoided. However, in unavoidable circumstances extra items/substituted items, deviation the necessary statement duly supported by justification and analysis of rates shall be submitted by the Consultant as per formats approved by UPRNN along with their recommendations for extra/substituted items. The Consultant should ensure that the case is put up for UPRNN's approval early enough so that in no case construction work suffers on this account.
9.	Suggesting modifications, if any, due to site conditions and submit the recommendations along with cost variations on account of the same to UPRNN for approval.
10.	Ensure regular and timely flow of working drawing/instructions so as to complete the works without any delay on account of the same.
11.	Verification and recommendation for payment by UPRNN of contractor's periodic or stage wise bills for the work done and material/plant advance recording joint measurement of work and certificate of the bills that the work is in accordance with the design, quality <i>etc.</i> , and maintain necessary site computerized measurement records and other site records which are made available to UPRNN for verification/authentication if required by UPRNN.
12.	Co-ordination with other agencies like State Electricity Board, other local authorities, <i>etc.</i> which may be expected to be working in the same area.
13.	In case certain additional works are required to be carried out for obtaining approval of statutory bodies or to make the completed works/areas operational, the Consultant, after obtaining the approval of UPRNN, shall ensure to complete the same before handing over the same completed works to UPRNN.
14.	Obtain and submit all the records from the Architect/Structural Design Consultant and the records of any changes made in the works during the progress of works and submit completion reports and completion drawings for the project, prepared by the Construction Agency/Consultant incorporating all such changes duly authenticated as required for obtaining "Completion/Occupancy Certificate" from statutory authorities, wherever required.
15.	Consultant shall also submit necessary information as required by UPRNN for finalisation of accounts and commits to continue till the accounts are finalised at agreed upon terms.
16.	To check vertical and horizontal alignment of the buildings as per drawing and also to co-ordinate with architectural consultant to prepare post construction/as build drawings.

Appendix-2.7
(Referred to in paragraph number 2.1.7)
Statement showing cost of bought out items included in the estimate
(₹ in crore)

Sl. No.	Particulars	Amount
1.	Light Fixtures	46.14
2.	Solar Power System (Approx. 2 x 100 KW)	3.14
3.	Television Sets	9.60
4.	Lifts	17.50
5.	Kitchen Equipment	1.25
6.	Laundry Equipment	1.65
7.	Medical Equipment	56.52
8.	Art Works	3.41
9.	Fish Tank	10.24
10.	Building Signages	1.00
Total		150.45

Appendix-2.8

(Referred to in paragraph 2.4)

Statement showing avoidable loss to the UPSRTC due to failure in implementation of the NETC programme within the specified timeframe

(Amount ₹ in crore)

Period	Amount of toll tax as per P&L account	Toll tax paid through FASTag	Rate of cash back	Cash back during the year	Total toll tax paid (including cashback)	Toll tax paid in cash	Cashback not received due to cash payments
1	2	3	4	5=3*4	6=2+5	7=6-3	8=7*4
2017-18 (from July 2017 to March 2018)	154.00	84.64	7.50%	6.35	160.35	75.71	5.68
2018-19	217.56	83.24	5%	4.16	221.72	138.48	6.92
2019-20	239.36	115.97	2.50%	2.90	242.26	126.29	3.16
Total	610.92	283.85		13.41	624.33	340.48	15.76
Less: 10 per cent of total toll tax payment assuming that it would be required to be made in cash due to unavoidable circumstances such as RFID Card not reading, broken or absent windscreen on buses to affix FASTag etc.							1.58
Total avoidable loss to the Corporation							14.18

Appendix -2.9
(Referred to in paragraph 2.4)
Statement showing progress in implementation of NETC programme by different Regions

Sl. No.	Name of RM	Year	Total No. of buses	No. of Buses with FASTag	No. of Buses without FASTag	Percentage of FASTag Buses
1	RM Moradabad	Jul-2017	748	341	407	45.59
		Mar-2018	734	371	363	50.54
		Mar-2019	711	440	271	61.88
		Mar-2020	697	601	96	86.23
2	RM Kanpur	Jul-2017	613	418	195	68.19
		Mar-2018	598	376	222	62.88
		Mar-2019	626	381	245	60.86
		Mar-2020	605	460	145	76.03
3	RM Ghaziabad	Jul-2017	962	672	290	69.85
		Mar-2018	935	567	368	60.64
		Mar-2019	1007	467	540	46.38
		Mar-2020	975	875	100	89.74
4	RM Devipatan	Jul-2017	285	114	171	40.00
		Mar-2018	286	85	201	29.72
		Mar-2019	292	48	244	16.44
		Mar-2020	276	120	156	43.48
5	RM Etawah	Jul-2017	519	436	83	84.01
		Mar-2018	512	396	116	77.34
		Mar-2019	565	420	145	74.34
		Mar-2020	509	424	85	83.30
6	RM Prayagraj	Jul-2017	625	597	28	95.52
		Mar-2018	623	589	34	94.54
		Mar-2019	606	535	71	88.28
		Mar-2020	607	579	28	95.39
7	RM Hardoi	Jul-2017	738	531	207	71.95
		Mar-2018	715	606	109	84.76
		Mar-2019	761	613	148	80.55
		Mar-2020	754	641	113	85.01
8	RM Saharanpur	Jul-2017	631	98	533	15.53
		Mar-2018	631	170	461	26.94
		Mar-2019	637	277	360	43.49
		Mar-2020	628	400	228	63.69
9	RM Meerut	Jul-2017	836	118	718	14.11
		Mar-2018	835	186	649	22.28
		Mar-2019	818	309	509	37.78
		Mar-2020	806	600	206	74.44
10	RM Jhansi	Jul-2017	237	231	6	97.47
		Mar-2018	241	212	29	87.97
		Mar-2019	247	213	34	86.23
		Mar-2020	234	211	23	90.17
11	RM Varanasi	Jul-2017	635	392	243	61.73
		Mar-2018	626	352	274	56.23
		Mar-2019	582	362	220	62.20
		Mar-2020	545	466	79	85.50

Sl. No.	Name of RM	Year	Total No. of buses	No. of Buses with FASTag	No. of Buses without FASTag	Percentage of FASTag Buses
12	RM Ayodhya	Jul-2017	361	155	206	42.94
		Mar-2018	348	224	124	64.37
		Mar-2019	357	221	136	61.90
		Mar-2020	356	302	54	84.83
13	RM Agra	Jul-2017	589	353	236	59.93
		Mar-2018	568	341	227	60.04
		Mar-2019	621	466	155	75.04
		Mar-2020	578	520	58	89.97
14	RM Azamgarh	Jul-2017	466	436	30	93.56
		Mar-2018	454	370	84	81.50
		Mar-2019	441	321	120	72.79
		Mar-2020	403	357	46	88.59
15	RM Lucknow	Jul-2017	1079	478	601	44.30
		Mar-2018	1069	375	694	35.08
		Mar-2019	1095	387	708	35.34
		Mar-2020	1089	795	294	73.00
16	RM Aligarh	Jul-2017	704	340	364	48.30
		Mar-2018	685	361	324	52.70
		Mar-2019	701	305	396	43.51
		Mar-2020	687	389	298	56.62
17	RM Noida	Jul-2017	300	170	130	56.67
		Mar-2018	276	218	58	78.99
		Mar-2019	365	224	141	61.37
		Mar-2020	379	363	16	95.78
18	RM Gorakhpur	Jul-2017	750	542	208	72.27
		Mar-2018	760	564	196	74.21
		Mar-2019	761	545	216	71.62
		Mar-2020	817	647	170	79.19
19	RM Chitrakoot	Jul-2017	423	258	165	60.99
		Mar-2018	416	241	175	57.93
		Mar-2019	422	237	185	56.16
		Mar-2020	401	366	35	91.27
20	RM Bareilly	Jul-2017	654	147	507	22.48
		Mar-2018	650	137	513	21.08
		Mar-2019	667	134	533	20.09
		Mar-2020	680	414	266	60.88
Total		Jul-2017	12155	6827	5328	56.17
		Mar-2018	11962	6741	5221	56.35
		Mar-2019	12282	6905	5377	56.22
		Mar-2020	12026	9530	2496	79.24

Appendix-2.10
(Referred to in paragraph 2.5)
Statement showing payments made before ‘Go-Live’

Sl. No.	Name of the region	‘Go-Live’ Date	Accepted batch wise ‘Go-Live’ Date	Period	Amount (₹)
1	Lucknow	16/04/2014	05/05/2014	February 2013 to April 2014	13290308
2	Ghaziabad	05/05/2014	05/05/2014	February 2013 to April 2014	12125442
3	Agra	15/09/2014	15/10/2014	February 2013 to September 2014	11881477
4	Saharanpur	15/10/2014	15/10/2014	March 2013 to September 2014	16979313
5	Moradabad	30/09/2014	15/10/2014	August 2013 to September 2014	17672617
6	Meerut	24/08/2014	21/11/2014	June 2013 to October 2014	29544453
7	Aligarh	23/10/2014	21/11/2014	July 2013 to October 2014	16338675
8	Bareilly	21/11/2014	21/11/2014	February 2013 to October 2014	13854352
9	Hardoi	31/10/2014	17/12/2014	July 2013 to November 2014	13193385
10	Kanpur	17/12/2014	17/12/2014	February 2013 to November 2014	8456711
11	Faizabad	22/11/2014	17/12/2014	August 2013 to November 2014	8548710
12	Etawah	16/01/2015	05/02/2015	May 2013 to January 2015	10869157
13	Devipatan	05/02/2015	05/02/2015	August 2013 to January 2015	4482468
14	Chitrakoot	31/10/2014	05/02/2015	October 2013 to January 2015	7041406
15	Varanasi	09/12/2014	07/11/2015	February 2013 to October 2015	23628868
16	Noida	07/11/2015	07/11/2015	November 2013 to October 2015	18611231
17	Jhansi	11/11/2014	07/11/2015	October 2013 to October 2015	4696906
18	Gorakhpur	30/11/2014	15/12/2014	October 2013 to November 2014	15291032
19	Azamgarh	11/12/2014	15/12/2014	March 2013 to November 2014	9622780
20	Allahabad	15/12/2014	15/12/2014	February 2013 to November 2014	10085003
Total					266214294

Appendix-2.11
(Referred to in paragraph 2.5)
Statement showing expenditure incurred on purchase of ETMs and VTS

Date of Payment	Amount paid (₹)	Purchase Order	Remarks
3/2/2016	20000000	03/36 dated 13/15.01.2016	ETM - 1000 @ ₹ 20765 and VTS - 162 @ ₹ 11660
29/6/2016	2653920		
20/6/2016	11836620	35/41 dated 09.06.2016	ETM - 1140 @ ₹ 10383
20/6/2016	12458400	36/41 dated 09.06.2016	ETM - 2400 @ ₹ 5191
6/4/2017	7200000	52/41 dated 02.08.2016	ETM - 3938 @ ₹ 20765 and VTS - 4334 @ ₹ 11660 (Actually received - 3759 VTS)
22/5/2017	52093654		
30/5/2017	2914970		
Total	109157564		

Appendix-2.12
(Referred to in paragraph 2.5)
Statement showing three instances of short recovery from Trimax

Sl. No.	Particular of instances
1	Payment gateway charges: As per the Clause 3.1 of a tripartite agreement executed (February 2013) between UPSRTC, Trimax and Atom Technologies Limited (ATL) to provide payment gateway services to UPSRTC, the gateway charges were to be borne by Trimax. Audit noticed that, against the payment of ₹ 2.56 crore to the ATL for gateway charges during February 2013 to November 2020, Lucknow Region ³ of UPSRTC recovered an amount of ₹ 1.78 crore only from the bills of Trimax, resulting in short recovery of ₹ 0.78 crore from it.
2.	Expenditure incurred on the hired ETMs not recovered: As per Clause 8.2.11.4 read with clause 29.5 and 29.10 of the agreement, Trimax was required to maintain a 25 <i>per cent</i> buffer of ETMs at each of the Depots, with a prompt remedy of the defects including repair and replacement within the time period specified at its sole cost during the warranty period. Failing which, UPSRTC would be entitled to recover from Trimax the reasonable cost incurred by it for smooth operation of its buses. Audit noticed that, for smooth operation of buses, Trimax failed to provide required number of ETMs to Lucknow, Ghaziabad and Moradabad regions and to remedy the defects in IT system related to ETM operational database. This failure of Trimax caused UPSRTC to hire 650 ETMs from M/s Omnificent Technologies Private Limited (OTPL) at the rate of ₹ 360 per month. UPSRTC HQ made payment of ₹ 28.08 lakh to the OTPL for the hire charges till November 2020 but it left the said amount unrecovered from the dues of Trimax despite explicit provisions of the Agreement.
3.	Short deduction of penalty: As per clause 19.4 (a) of the agreement, penalty at the rate of ₹ 20,000 per day for delay in final 'Go-Live' of the project at all locations was payable by Trimax to UPSRTC. Audit noticed that the Executive Officers ⁴ of UPSRTC in a review meeting (August 2014) decided to extend the contracted date of final 'Go-Live' of all Regions from 07 May 2014 to 31 August 2014, against which, the final 'Go-live' was achieved on 07 November 2015. Accordingly, UPSRTC HQ deducted (March 2017) while releasing amount of compensation ⁵ for upfront investment made by Trimax, a penalty of ₹ 0.86 crore for the delay of 432 days ⁶ , without taking approval of the Managing Director on such extension, against the penalty of ₹ 1.10 crore recoverable for the delay of 549 days ⁷ from the contracted date. Thus, the action of the concerned officers of UPSRTC resulted in short recovery of ₹ 0.24 crore

³ This region was designated for recovery of gateway charges from the bills of Trimax raised to it.

⁴ CGM (Operation), Manager (MIS) and Assistant Manager (MIS).

⁵ ₹ 19.13 crore - ₹ 1.60 crore including ₹ 0.86 crore (penalty for 'Go-live') ₹ 0.24 crore (penalty for advertisement) and ₹ 0.50 crore (retention for recovery).

⁶ Days between 31.08.2014 (extended date of final 'Go-Live' of all Regions) and 07.11.2015 (final 'Go-Live' achieved).

⁷ Including days between 07.05.2014 and 31.08.2014.

Appendix-2.13
(Referred to in paragraph 2.5)
Statement showing total recoverable amount from the firm

Paragraphs	Recoverable Amount (₹ in crore)
(i) Payments for the pre 'Go-live' claims of the tickets	26.62
(ii) SLA penalties not deducted.	30.09
(iii) Payments for supply of VTS and ETMs:	10.92
(iv) Payment for repair and maintenance of VTS and ETMs:	0.91
(v) Not/short recovery from Trimax	
Gateway charges	0.78
Expenditure on hired ETMs	0.28
'Go-live' penalty	0.24
Total	69.84

Appendix-2.14
(Referred to in paragraph 2.6.1)

Details of Distribution Transformers procured during the period 2016-17 to 2018-19

Names of DISCOMs	Tenders finalised (in nos.)	Transformers in the tender finalised (in nos.)	Amount (₹ in crore)	Tenders selected for Audit (in nos.)	Total number of Transformers in Tenders selected for Audit	Amount (₹ in crore)
MVVNL	35	60480	430.86	09	22762	153.01
PuVVNL	41	70540	656.54	11	38132	237.02
DVVNL	45	101840	687.23	12	50291	326.86
PVVNL	25	68476	715.08	16	56194	600.40
Total	146	301336	2489.71	48	167379	1317.29

Detail of repair of transformers during 2016-17 to 2018-19

Names of DISCOMs	Tenders finalised (in nos.)	Amount (₹ in crore)	Tenders selected for Audit (in nos.)	Amount (₹ in crore)
MVVNL	04	38.60	02	30.00
PuVVNL	06	66.29	03	32.29
DVVNL	03	51.27	01	23.27
PVVNL	07	134.07	03	62.17
Total	20	290.23	09	147.73

Appendix-2.15
(Referred to in paragraph 2.6.5.1)
Details of failed Distribution Transformers (DTs)

Year	Distribution transformers					Excess failure over prescribed norms (in <i>per cent</i>)
	DISCOMs	Installed at the beginning of the year	Actual failure	Failure as per norms at the rate of 2 <i>per cent</i>	Failure in excess of norms	
2016-17	MVVNL	219274	54664	4385	50279	22.93
	PuVVNL	367431	72851	7348	65503	17.82
	DVVNL	207702	39459	4154	35305	17.00
	PVVNL	238222	44594	4764	39830	16.72
	Total	1032629	211568	20651	190917	18.49
2017-18	MVVNL	272033	58738	5441	53297	19.59
	PuVVNL	373781	69221	7475	61746	16.52
	DVVNL	238244	47729	4765	42964	18.03
	PVVNL	267772	52865	5355	47510	17.74
	Total	1151830	228553	23036	205517	17.84
2018-19	MVVNL	332954	74133	6659	67474	20.27
	PuVVNL	450237	81688	9004	72684	16.14
	DVVNL	316513	50404	6330	44074	13.92
	PVVNL	365132	55786	7303	48483	13.28
	Total	1464836	262011	29296	232715	15.89

Appendix-2.16
(Referred to in paragraph 2.7)
Statement showing RSC billed and collected by TPL from its consumers and RSC transferred to DVVNL through the TIR sharing mechanism and without TIR sharing mechanism

Month	RSC-1 Billed by TPL to its consumers	RSC-2 Billed by TPL to its consumers	Total RSC billed by TPL to its consumers	RSC-1 Collected by TPL from its consumers	RSC-2 collected by TPL from its consumers	Total RSC collected by TPL from its consumers	RSC-1 Transferred by TPL to DVVNL	RSC-2 Transferred by TPL to DVVNL	Total RSC Transferred by TPL to DVVNL	RSC short Transferred by TPL to DVVNL	Month wise cumulative RSC lying with TPL	Month taken for interest	Interest at the rate of 10.75 per cent
a	b	c	d=b+c	e	f	g=e+f	h	i	j=h+i	k=g-j	l	m	n=l*m* 10.75/ 1200
A. RSC recovered by DVVNL from TPL through without TIR mechanism (Direct)													
Jun-13	1.00	0.00	1.00	0.92	0.00	0.92	0.00	0.00	0.00	0.92	0.92	1	0.01
Jul-13	2.75	0.00	2.75	2.45	0.00	2.45	0.00	0.00	0.00	2.45	3.37	1	0.03
Aug-13	2.91	0.00	2.91	2.29	0.00	2.29	0.00	0.00	0.00	2.29	5.66	1	0.05
Sep-13	2.71	0.00	2.71	2.52	0.00	2.52	0.00	0.00	0.00	2.52	8.19	1	0.07
Oct-13	2.58	0.00	2.58	2.30	0.00	2.30	8.00	0.00	8.00	-5.70	2.48	1	0.02
Nov-13	2.15	0.00	2.15	2.05	0.00	2.05	4.00	0.00	4.00	-1.95	0.53	1	0.00
Dec-13	1.92	0.00	1.92	1.76	0.00	1.76	1.00	0.00	1.00	0.76	1.28	1	0.01
Jan-14	2.07	0.00	2.07	1.87	0.00	1.87	1.50	0.00	1.50	0.37	1.66	1	0.01
Feb-14	2.00	0.00	2.00	1.88	0.00	1.88	2.50	0.00	2.50	-0.62	1.03	1	0.01
Mar-14	2.06	0.00	2.06	1.90	0.00	1.90	0.00	0.00	0.00	1.90	2.93	1	0.03
Apr-14	0.79	0.00	0.79	0.93	0.00	0.93	0.00	0.00	0.00	0.93	3.86	1	0.03
May-14	0.14	0.00	0.14	0.21	0.00	0.21	0.00	0.00	0.00	0.21	4.08	1	0.04
Jun-14	0.78	0.00	0.78	0.10	0.00	0.10	1.50	0.00	1.50	-1.40	2.68	1	0.02
Jul-14	2.59	0.00	2.59	2.26	0.00	2.26	3.00	0.00	3.00	-0.74	1.94	1	0.02
Aug-14	2.27	0.00	2.27	2.57	0.00	2.57	1.50	0.00	1.50	1.07	3.01	1	0.03
Sep-14	2.11	0.00	2.11	1.93	0.00	1.93	2.00	0.00	2.00	-0.07	2.94	1	0.03
Oct-14	2.03	0.00	2.03	2.03	0.00	2.03	1.50	0.00	1.50	0.53	3.47	1	0.03
Nov-14	1.76	0.00	1.76	1.73	0.00	1.73	0.80	0.00	0.80	0.93	4.40	1	0.04
Dec-14	1.61	0.00	1.61	1.64	0.00	1.64	1.90	0.00	1.90	-0.26	4.14	1	0.04
Jan-15	1.68	0.00	1.68	1.49	0.00	1.49	1.40	0.00	1.40	0.09	4.23	1	0.04
Feb-15	1.66	0.00	1.66	1.88	0.00	1.88	1.29	0.00	1.29	0.59	4.82	1	0.04

Month	RSC-1 Billed by TPL to its consumers	RSC-2 Billed by TPL to its consumers	Total RSC billed by TPL to its consumers	RSC-1 Collected by TPL from its consumers	RSC-2 collected by TPL from its consumers	Total RSC collected by TPL from its consumer s	RSC-1 Transferred by TPL to DVVNL	RSC-2 Transferred by TPL to DVVNL	Total RSC Transferred by TPL to DVVNL	RSC short Transferred by TPL to DVVNL	Month wise cumulative RSC lying with TPL	Month taken for interest	Interest at the rate of 10.75 per cent per
a	b	c	d=b+c	e	f	g=e+f	h	i	j=h+i	k=g+j	l	m	n=l*m* 10.75/ 1200
Mar-15	1.68	0.00	1.68	1.59	0.00	1.59	1.30	0.00	1.30	0.29	5.11	1	0.05
Apr-15	1.97	0.00	1.97	1.63	0.00	1.63	1.57	0.00	1.57	0.06	5.17	1	0.05
Sub Total (A)	43.21	0.00	43.21	39.93	0.00	39.93	34.76	0.00	34.76	5.17			0.70
B. RSC recovered by DVVNL from TPL through TIR mechanism (in direct)													
Oct-14	0.00	0.54	0.54	0.00	0.44	0.44	0.00	0.53	0.53	-0.09	5.08	1	0.05
Nov-14	0.00	1.40	1.40	0.00	1.16	1.16	0.00	0.98	0.98	0.18	5.26	1	0.05
Dec-14	0.00	1.36	1.36	0.00	1.18	1.18	0.00	1.21	1.21	-0.03	5.23	1	0.05
Jan-15	0.00	1.40	1.40	0.00	1.20	1.20	0.00	1.34	1.34	-0.14	5.09	1	0.05
Feb-15	0.00	1.39	1.39	0.00	1.42	1.42	0.00	1.04	1.04	0.39	5.48	1	0.05
Mar-15	0.00	1.41	1.41	0.00	1.29	1.29	0.00	1.15	1.15	0.14	5.62	1	0.05
Apr-15	0.00	1.65	1.65	0.00	1.50	1.50	0.00	1.40	1.40	0.10	5.72	1	0.05
May-15	1.54	2.07	3.61	1.86	1.91	3.77	1.34	1.56	2.91	0.86	6.58	1	0.06
Jun-15	1.92	2.36	4.28	2.02	2.33	4.36	1.36	1.81	3.17	1.18	7.76	1	0.07
Jul-15	2.09	3.92	6.01	1.95	3.46	5.40	1.58	2.70	4.28	1.13	8.89	1	0.08
Aug-15	2.06	4.39	6.44	1.89	3.85	5.74	1.54	3.31	4.85	0.89	9.78	1	0.09
Sep-15	1.94	4.15	6.09	1.82	3.88	5.70	1.42	2.84	4.26	1.44	11.21	1	0.10
Oct-15	1.88	3.92	5.80	1.72	3.56	5.28	1.29	2.77	4.06	1.22	12.43	1	0.11
Nov-15	1.61	3.20	4.81	1.60	3.15	4.75	1.09	2.17	3.26	1.49	13.92	1	0.12
Dec-15	1.43	2.76	4.19	1.53	2.91	4.44	1.10	2.20	3.29	1.15	15.07	1	0.13
Jan-16	1.43	2.77	4.20	1.37	2.63	4.00	1.26	2.24	3.49	0.50	15.57	1	0.14
Feb-16	1.42	2.76	4.18	1.33	2.59	3.92	0.98	1.97	2.95	0.97	16.54	1	0.15
Mar-16	1.59	3.09	4.68	1.69	3.09	4.78	1.20	2.25	3.46	1.32	17.86	1	0.16
Apr-16	0.82	3.68	4.49	0.75	3.47	4.22	0.58	2.91	3.49	0.73	18.59	1	0.17
May-16	-0.18	4.45	4.28	0.29	4.39	4.68	-0.22	3.30	3.08	1.61	20.20	1	0.18
Jun-16	0.00	4.82	4.82	0.14	4.45	4.59	0.00	3.52	3.52	1.08	21.27	1	0.19

Month	RSC-1 Billed by TPL to its consumers	RSC-2 Billed by TPL to its consumers	Total RSC billed by TPL to its consumers	RSC-1 Collected by TPL from its consumers	RSC-2 collected by TPL from its consumers	Total RSC collected by TPL from its consumer s	RSC-1 Transferred by TPL to DVVNL	RSC-2 Transferred by TPL to DVVNL	Total RSC Transferred by TPL to DVVNL	RSC short Transferred by TPL to DVVNL	Month wise cumulative RSC lying with TPL	Month taken for interest	Interest at the rate of 10.75 per cent per
a	b	c	d=b+c	e	f	g=e+f	h	i	j=h+i	k=g+j	l	m	n=l*m* 10.75/ 1200
Jul-16	0.00	4.79	4.79	0.04	4.39	4.43	0.00	3.02	3.02	1.40	22.68	1	0.20
Aug-16	0.00	4.41	4.40	0.11	4.25	4.36	0.00	3.12	3.12	1.24	23.92	1	0.21
Sep-16	0.00	4.72	4.72	0.02	4.13	4.15	0.00	3.09	3.09	1.06	24.97	1	0.22
Oct-16	0.00	4.47	4.47	0.40	3.22	3.63	0.00	2.97	2.97	0.66	25.64	1	0.23
Nov-16	0.00	3.46	3.46	0.22	2.63	2.85	0.00	2.06	2.06	0.79	26.43	1	0.24
Dec-16	0.00	2.75	2.75	0.02	2.62	2.64	0.00	2.15	2.15	0.49	26.92	1	0.24
Jan-17	-0.01	2.91	2.90	0.10	3.53	3.63	0.00	2.26	2.26	1.38	28.29	1	0.25
Feb-17	0.00	2.84	2.84	0.01	3.02	3.03	0.00	1.95	1.95	1.08	29.37	1	0.26
Mar-17	0.00	3.23	3.22	0.19	3.19	3.38	0.00	2.32	2.32	1.06	30.43	1	0.27
Apr-17	-0.01	4.10	4.09	0.08	3.98	4.06	0.00	3.14	3.14	0.92	31.34	1	0.28
May-17	0.00	5.09	5.09	0.03	4.59	4.62	0.00	3.70	3.70	0.92	32.26	1	0.29
Jun-17	0.00	5.20	5.20	0.11	5.02	5.13	0.00	3.74	3.74	1.40	33.65	1	0.30
Jul-17	0.00	5.47	5.47	0.02	5.30	5.32	0.00	3.42	3.42	1.90	35.55	1	0.32
Aug-17	0.00	5.26	5.26	0.01	5.02	5.04	0.00	3.26	3.26	1.77	37.32	1	0.33
Sep-17	0.00	4.94	4.94	0.04	4.68	4.72	0.00	3.16	3.16	1.56	38.88	1	0.35
Oct-17	0.00	4.79	4.79	0.01	4.74	4.75	0.00	2.74	2.74	2.01	40.89	1	0.37
Nov-17	0.00	3.59	3.59	0.03	3.56	3.59	0.00	2.00	2.00	1.59	42.48	1	0.38
Dec-17	0.00	3.17	3.17	0.02	3.22	3.25	0.00	2.20	2.20	1.05	43.53	1	0.39
Jan-18	0.00	3.41	3.41	0.01	3.52	3.54	0.00	2.40	2.40	1.14	44.66	1	0.40
Feb-18	0.00	3.19	3.19	0.01	3.17	3.18	0.00	2.11	2.11	1.07	45.74	1	0.41
Mar-18	0.00	3.70	3.70	0.04	3.56	3.60	0.00	2.57	2.57	1.03	46.76	1	0.42
Apr-18	0.00	4.36	4.36	0.04	4.24	4.27	0.00	2.93	2.93	1.34	48.11	1	0.43
May-18	0.00	5.49	5.49	0.01	5.17	5.18	0.00	3.87	3.87	1.31	49.41	1	0.44
Jun-18	0.00	6.32	6.32	0.02	6.02	6.04	0.00	3.93	3.93	2.10	51.51	1	0.46
Jul-18	0.00	6.34	6.33	0.01	6.02	6.03	0.00	3.62	3.62	2.42	53.93	1	0.48
Aug-18	0.00	5.77	5.77	0.01	5.51	5.51	0.00	3.37	3.37	2.14	56.07	1	0.50
Sep-18	0.00	5.20	5.20	0.01	4.90	4.91	0.00	3.09	3.09	1.82	57.89	1	0.52

Month	RSC-1 Billed by TPL to its consumers	RSC-2 Billed by TPL to its consumers	Total RSC billed by TPL to its consumers	RSC-1 Collected by TPL from its consumers	RSC-2 collected by TPL from its consumers	Total RSC collected by TPL from its consumer s	RSC-1 Transferred by TPL to DVVNL	RSC-2 Transferred by TPL to DVVNL	Total RSC Transferred by TPL to DVVNL	RSC short Transferred by TPL to DVVNL	Month wise cumulative RSC lying with TPL	Month taken for interest	Interest at the rate of 10.75 per cent per
a	b	c	d=b+c	e	f	g=e+f	h	i	j=h+i	k=g+j	l	m	n=l*m* 10.75/ 1200
Oct-18	0.00	4.92	4.92	0.01	4.56	4.57	0.00	2.87	2.87	1.70	59.60	1	0.53
Nov-18	0.00	3.87	3.87	0.01	3.88	3.88	0.00	2.08	2.08	1.81	61.40	1	0.55
Dec-18	0.00	3.41	3.41	0.00	3.19	3.19	0.00	2.23	2.23	0.96	62.36	1	0.56
Jan-19	0.00	3.43	3.43	0.01	3.38	3.39	0.00	2.31	2.31	1.08	63.44	1	0.57
Feb-19	0.00	3.25	3.25	0.01	3.76	3.77	0.00	1.91	1.91	1.86	65.30	1	0.58
Mar-19	0.00	3.33	3.33	0.02	3.86	3.87	0.00	2.22	2.22	1.66	66.95	1	0.60
Apr-19	0.00	4.43	4.43	0.01	4.04	4.05	0.00	3.35	3.35	0.70	67.65	1	0.61
May-19	0.00	5.77	5.77	0.01	5.25	5.26	0.00	3.96	3.96	1.30	68.95	1	0.62
Jun-19	0.00	6.64	6.64	0.00	5.97	5.97	0.00	4.20	4.20	1.78	70.72	1	0.63
Jul-19	0.00	6.37	6.37	0.00	5.90	5.91	0.00	3.78	3.78	2.13	72.85	1	0.65
Aug-19	0.00	6.18	6.18	0.01	6.09	6.09	0.00	3.63	3.63	2.47	75.32	1	0.67
Sep-19	0.00	3.92	3.92	0.00	3.96	3.96	0.00	2.21	2.21	1.75	77.07	1	0.69
Oct-19	0.00	0.20	0.20	0.01	0.99	1.00	0.00	0.00	0.00	1.00	78.07	1	0.70
Nov-19	0.00	0.00	0.00	0.01	0.31	0.32	0.00	0.00	0.00	0.32	78.39	1	0.70
Dec-19	0.00	0.00	0.00	0.02	0.43	0.45	0.00	0.00	0.00	0.45	78.83	1	0.71
Jan-20	0.00	0.00	0.00	0.01	0.79	0.80	0.00	0.00	0.00	0.80	79.63	1	0.71
Feb-20	0.00	-0.02	-0.02	0.01	0.17	0.18	0.00	0.00	0.00	0.18	79.81	1	0.71
Mar-20	0.00	0.00	0.00	0.00	0.09	0.09	0.00	0.00	0.00	0.09	79.90	1	0.72
April-20 to Dec-20											79.90	9	6.44
Sub Total (B)	19.47	232.16	251.64	21.68	223.67	245.35	14.52	156.10	170.62	74.73			29.27
Grand Total (A+B)	62.69	232.16	294.85	61.61	223.67	285.28	49.28	156.10	205.38	79.90			29.97

Appendix-2.17
(Referred to in paragraph 2.7)
Statement showing RSC recovered by DVVNL from TPL through TIR mechanism

Month	Total billed units (figure in crore)	Total billed amount with RSC (₹ in crore)	Total RSC (₹ in crore)	Billed amount without RSC (₹ in crore)	Average Tariff Rate (ATR) in ₹	TIR (ATR/ATR base year)	Input Rate in ₹	Index Rate in ₹	Rate of TIR liability in ₹	Input Energy (figure in crore)	TIR Liability without RSC to be charged in bill (₹ in crore)	Total of TIR Liability and RSC to be charged separately in bill (₹ in crore)	TIR Liability including RSC (as charged in bills by DVVNL) (₹ in crore)	RSC short charged by DVVNL through TIR sharing mechanism against TPL billed by TPL (₹ in crore)	RSC charged by DVVNL through TIR sharing mechanism from TPL (₹ in crore)
a	b	c	d	e	f=e/b	g=l/4.58	h	i=g*h	j=i-h	k	l=k*i	m=l+d	n	o=m-n	p=d-o
Oct-14	11.76	72.16	0.54	71.62	6.09	1.33	2.26	3.01	0.75	17.54	13.07	13.61	13.51	0.10	0.44
Nov-14	9.43	63.22	1.40	61.82	6.56	1.43	2.26	3.23	0.97	13.97	13.62	15.02	14.67	0.35	1.05
Dec-14	8.31	57.61	1.35	56.26	6.77	1.48	2.26	3.34	1.08	15.11	16.33	17.68	17.52	0.15	1.20
Jan-15	8.96	61.00	1.40	59.60	6.65	1.45	2.26	3.28	1.02	16.75	17.13	18.53	18.43	0.10	1.30
Feb-15	8.69	59.22	1.39	57.83	6.65	1.45	2.26	3.28	1.02	12.96	13.27	14.66	14.52	0.14	1.25
Mar-15	8.82	60.60	1.41	59.19	6.71	1.47	2.26	3.31	1.05	14.37	15.11	16.52	16.24	0.28	1.13
Apr-15	10.81	71.13	1.65	69.48	6.43	1.40	2.36	3.31	0.95	17.52	16.68	18.33	18.04	0.28	1.37
May-15	14.04	90.00	3.61	86.39	6.15	1.34	2.36	3.17	0.81	22.35	18.11	21.72	21.01	0.72	2.89
Jun-15	15.84	101.11	4.28	96.83	6.11	1.33	2.36	3.15	0.79	22.66	17.90	22.18	21.08	1.11	3.17
Jul-15	16.12	111.51	6.01	105.50	6.54	1.43	2.36	3.37	1.01	22.50	22.77	28.78	27.00	1.79	4.22
Aug-15	15.27	109.67	6.44	103.23	6.76	1.48	2.36	3.48	1.12	22.06	24.79	31.23	29.56	1.66	4.78
Sep-15	14.92	104.02	6.09	97.93	6.56	1.43	2.36	3.38	1.02	20.29	20.74	26.83	24.95	1.87	4.22
Oct-15	13.62	98.14	5.80	92.34	6.78	1.48	2.36	3.49	1.13	18.44	20.90	26.70	24.89	1.81	3.99
Nov-15	10.69	80.02	4.80	75.22	7.04	1.54	2.36	3.63	1.27	13.58	17.19	21.99	20.37	1.62	3.18
Dec-15	8.91	69.52	4.19	65.33	7.33	1.60	2.36	3.78	1.42	13.72	19.45	23.64	22.77	0.87	3.32
Jan-16	8.89	69.82	4.20	65.62	7.38	1.61	2.36	3.80	1.44	13.98	20.17	24.37	23.62	0.75	3.45
Feb-16	8.84	69.55	4.18	65.37	7.39	1.61	2.36	3.81	1.45	12.29	17.82	22.00	20.77	1.24	2.94
Mar-16	10.26	77.70	4.68	73.02	7.12	1.55	2.36	3.67	1.31	15.02	19.63	24.31	23.13	1.18	3.50
Apr-16	12.78	91.24	4.49	86.75	6.79	1.48	2.37	3.51	1.14	19.38	22.15	26.64	25.78	0.86	3.63
May-16	15.78	109.10	4.28	104.82	6.64	1.45	2.37	3.44	1.07	21.98	23.46	27.74	26.59	1.14	3.14
Jun-16	17.17	118.23	4.82	113.41	6.61	1.44	2.37	3.42	1.05	23.44	24.56	29.38	27.89	1.49	3.33
Jul-16	17.02	117.34	4.79	112.55	6.61	1.44	2.37	3.42	1.05	21.58	22.69	27.48	25.89	1.59	3.20
Aug-16	15.31	108.01	4.40	103.61	6.77	1.48	2.37	3.50	1.13	20.81	23.55	27.95	26.63	1.32	3.08

Month	Total billed units (figure in crore)	Total billed amount with RSC (₹ in crore)	Total RSC (₹ in crore)	Billed amount without RSC (₹ in crore)	Average Tariff Rate (ATR) in ₹	TIR (ATR/ATR base year)	Input Rate in ₹	Index Rate in ₹	Rate of TIR liability in ₹	Input Energy (figure in crore)	TIR Liability without RSC to be charged in bill (₹ in crore)	Total of TIR Liability and RSC to be charged separately in bill (₹ in crore)	TIR Liability by including RSC (as charged in bills by DVVNL) (₹ in crore)	RSC short charged by DVVNL through TIR sharing mechanism against RSC billed by TPL (₹ in crore)	RSC charged by DVVNL through TIR sharing mechanism from TPL (₹ in crore)
a	b	c	d	e	f=e/b	g=f/4.58	h	i=g*h	j=i-h	k	l=k*j	m=l+d	n	o=m-n	p=d-o
Sep-16	16.04	115.33	4.72	110.61	6.90	1.51	2.37	3.57	1.20	20.61	24.70	29.42	27.82	1.60	3.12
Oct-16	15.00	109.31	4.47	104.84	6.99	1.53	2.37	3.62	1.25	18.54	23.11	27.58	25.95	1.63	2.84
Nov-16	10.96	84.63	3.46	81.17	7.41	1.62	2.37	3.83	1.46	12.10	17.70	21.16	19.61	1.55	1.91
Dec-16	8.26	67.27	2.75	64.52	7.81	1.71	2.37	4.04	1.67	12.62	21.10	23.85	23.22	0.63	2.12
Jan-17	8.88	70.93	2.90	68.03	7.66	1.67	2.37	3.96	1.59	13.27	21.16	24.06	23.96	0.10	2.80
Feb-17	8.59	69.61	2.84	66.77	7.77	1.70	2.37	4.02	1.65	11.49	18.99	21.83	20.91	0.91	1.93
Mar-17	10.12	78.80	3.22	75.58	7.47	1.63	2.37	3.86	1.49	14.49	21.65	24.87	24.05	0.82	2.40
Apr-17	13.69	100.05	4.09	95.96	7.01	1.53	2.4	3.67	1.27	19.64	25.01	29.10	28.09	1.01	3.08
May-17	17.33	124.23	5.09	119.14	6.87	1.50	2.4	3.60	1.20	23.14	27.82	32.91	31.47	1.45	3.64
Jun-17	17.77	126.63	5.20	121.43	6.83	1.49	2.4	3.58	1.18	23.36	27.59	32.79	31.07	1.71	3.49
Jul-17	18.78	133.37	5.47	127.90	6.81	1.49	2.4	3.57	1.17	22.81	26.66	32.13	30.11	2.02	3.45
Aug-17	18.16	128.27	5.26	123.01	6.77	1.48	2.4	3.55	1.15	21.76	25.01	30.27	28.29	1.99	3.27
Sep-17	16.87	120.33	4.94	115.39	6.84	1.49	2.4	3.58	1.18	21.06	24.94	29.88	28.22	1.66	3.28
Oct-17	16.25	116.70	4.79	111.91	6.89	1.50	2.4	3.61	1.21	18.28	22.09	26.88	24.86	2.03	2.76
Nov-17	11.49	87.27	3.58	83.69	7.28	1.59	2.4	3.82	1.42	12.48	17.68	21.26	19.71	1.54	2.04
Dec-17	9.41	77.50	3.17	74.33	7.90	1.72	2.4	4.14	1.74	12.20	21.23	24.40	23.43	0.96	2.21
Jan-18	9.66	83.51	3.41	80.10	8.29	1.81	2.4	4.35	1.95	12.62	24.56	27.97	26.89	1.08	2.33
Feb-18	9.02	77.98	3.19	74.79	8.29	1.81	2.4	4.34	1.94	11.12	21.62	24.81	23.68	1.13	2.06
Mar-18	10.88	90.28	3.70	86.58	7.96	1.74	2.4	4.17	1.77	14.28	25.28	28.98	27.85	1.13	2.57
Apr-18	13.43	106.50	4.36	102.14	7.61	1.66	2.42	4.02	1.60	17.23	27.54	31.90	30.50	1.41	2.95
May-18	17.41	133.96	5.49	128.47	7.38	1.61	2.42	3.90	1.48	22.78	33.69	39.18	37.59	1.59	3.90
Jun-18	20.32	153.84	6.32	147.52	7.26	1.59	2.42	3.84	1.42	24.59	34.82	41.14	38.85	2.29	4.03
Jul-18	20.29	154.31	6.33	147.98	7.29	1.59	2.42	3.85	1.43	22.60	32.40	38.73	36.16	2.57	3.76
Aug-18	18.34	140.64	5.77	134.87	7.35	1.61	2.42	3.89	1.47	21.08	30.89	36.66	34.36	2.31	3.46
Sep-18	16.31	126.81	5.20	121.61	7.46	1.63	2.42	3.94	1.52	18.17	27.61	32.81	30.70	2.11	3.09
Oct-18	15.29	119.77	4.92	114.85	7.51	1.64	2.42	3.97	1.55	16.86	26.12	31.04	29.00	2.04	2.88
Nov-18	11.35	94.37	3.87	90.50	7.97	1.74	2.42	4.21	1.79	11.54	20.70	24.57	22.74	1.83	2.04

Month	Total billed units (figure in crore)	Total billed amount with RSC (₹ in crore)	Total RSC (₹ in crore)	Billed amount without RSC (₹ in crore)	Average Tariff Rate (ATR) in ₹	TIR (ATR/ATR base year)	Input Rate in ₹	Index Rate in ₹	Rate of TIR liability in ₹	Input Energy (figure in crore)	TIR Liability without RSC to be charged in bill (₹ in crore)	Total of TIR Liability and RSC to be charged separately in bill (₹ in crore)	TIR Liability by including RSC (as charged in bills by DVVNL) (₹ in crore)	RSC short charged by DVVNL through sharing mechanism against RSC billed by TPL (₹ in crore)	RSC charged by DVVNL through TIR sharing mechanism from TPL (₹ in crore)
a	b	c	d	e	f=e/b	g=f/4.58	h	i=g*h	j=i-h	k	l=k*j	m=l+d	n	o=m-n	p=d-o
Dec-18	9.61	83.27	3.41	79.86	8.31	1.81	2.42	4.39	1.97	11.73	23.12	26.53	25.34	1.19	2.22
Jan-19	9.62	83.56	3.42	80.14	8.33	1.82	2.42	4.40	1.98	12.16	24.10	27.52	26.38	1.13	2.29
Feb-19	9.14	79.46	3.25	76.21	8.34	1.82	2.42	4.41	1.99	10.63	21.12	24.37	23.08	1.29	1.96
Mar-19	9.56	81.31	3.33	77.98	8.16	1.78	2.42	4.31	1.89	12.32	23.29	26.62	25.51	1.11	2.22
Apr-19	13.64	108.13	4.43	103.70	7.60	1.66	2.43	4.03	1.60	18.60	29.83	34.26	32.92	1.34	3.09
May-19	18.41	140.83	5.77	135.06	7.34	1.60	2.43	3.89	1.46	23.31	34.08	39.85	37.99	1.86	3.91
Jun-19	21.52	161.58	6.64	154.94	7.20	1.57	2.43	3.82	1.39	24.69	34.32	40.96	38.27	2.69	3.95
Jul-19	20.45	154.97	6.37	148.60	7.27	1.59	2.43	3.86	1.43	23.61	33.65	40.02	37.54	2.48	3.89
Aug-19	19.80	150.36	6.18	144.18	7.28	1.59	2.43	3.86	1.43	21.35	30.60	36.78	34.15	2.63	3.55
Sep-19	18.37	141.85	3.92	137.93	7.51	1.64	2.43	3.98	1.55	20.10	31.23	35.15	33.56	1.58	2.34
Oct-19	14.85	121.25	0.20	121.05	8.15	1.78	2.43	4.32	1.89	15.86	30.06	30.26	30.14	0.12	0.08
Total	827.11	6168.69	251.63	5917.06						1077.36	1428.16	1679.79	1598.84	80.95	170.68

Appendix-2.18
(Referred to in paragraph 2.8)
Statement showing excess payment made to suppliers due to incorrect calculation of
price variation claims of DTs

(Amount in ₹)

Sl. No.	Delivery Instruction No/Date	Price variation claim No/Date	Qty.	Updated ex-works price allowed by the Company	Updated ex-works price to be allowed per DT	Difference in price variation claims per DT	Total difference in price variation claims of DTs
(1) M/s Suman Electricals, Meerut (Tender No. 2092/2017 and PO No. 16699 (A) / 31.10.17 for 2,000 no. of 25 KVA transformers @ ₹ 44,700 with Base date 01.05.2017)							
1	13664/28.09.17	16823/02.11.17	60	44941	45493	-552	-33120
2	14751/26.10.17	16824/02.11.17	190	46194	46285	-91	-17290
3	14751/26.10.17	16824/02.11.17	10	46194	46285	-91	-910
4	15029/31.10.17	16825/02.11.17	100	46194	46285	-91	-9100
5	16043/21.11.17	20944/28.11.17	140	46503	46670	-167	-23380
6	16043/21.11.17	20944/28.11.17	49	46503	46614	-111	-5439
7	16677/04.12.17	21992/16.12.17	130	46503	46614	-111	-14430
8	18137/29.12.17	37/02.01.18	71	46663	45493	1170	83070
9	18137/29.12.17	37/02.01.18	69	46663	45493	1170	80730
10	2144/09.02.18	--	181	47839	45493	2346	424626
11	2144/09.02.18	--	1	47839	45493	2346	2346
12	4302/22.03.18	--	149	48372	47839	533	79417
13	5707/23.04.18	5290/01.05.18	200	48463	48373	90	18000
14	6723/23.05.18	6954/28.05.18	50	49854	48373	1481	74050
15	6723/23.05.18	6954/28.05.18	100	49854	48463	1391	139100
16	7099/30.05.18	7360/02.06.18	100	49854	48463	1391	139100
17	8728/29.06.18	8777/30.06.18	50	50757	48463	2294	114700
18	8728/29.06.18	8777/30.06.18	150	50757	48463	2294	344100
19	9302/12.07.18	10614/07.08.18	100	50757	48463	2294	229400
		Total	1900				1624970
(2) M/s Lakshmi Transformers & Electricals, Agra (Tender No. 2092/2017 and PO No. 12032 (A) / 7.09.17 for 2000 no. of 25 KVA transformers @ ₹ 44,500 with base date 01.05.2017)							
20	16649/27.11.17	21996/16.12.17	200	45987	46078	-91	-18200
21	17714/22.12.17	25078/23.12.17	200	46292	46387	-95	-19000
22	1024/19.01.18	--	200	46292	46387	-95	-19000
23	5849/25.04.18	5289/01.05.18	100	48246	47625	621	62100
24	5537/-5.05.18	6624/22.05.18	100	48246	47625	621	62100
25	5537/-5.05.18	6624/22.05.18	200	48246	48156	90	18000
26	6973/28.05.18	7052/29.05.18	100	49631	48156	1475	147500
27	7385/04.06.18	7408/04.06.18	100	49631	48156	1475	147500
28	8156/19.06.18	8314/21.06.18	200	49631	48246	1385	277000
29	8692/28.06.18	--	200	50530	48246	2284	456800
		Total	1600				1114800
(3) M/s Samtech Industries, Unnao (Tender No. 2092/2017 and PO No. 12790 (A) / 19.09.17 for 2000 no. of 25 KVA transformers @ ₹ 44,500 with base date 01.05.2017)							
30	16456/28.11.17	--	120	46462	46405	57	6840
31	17961/26.12.17		44	46405	46387	18	792
32	26/01.01.18		56	46405	46387	18	1008
33	26/01.01.18		16	46405	46387	18	288
34	4482/26.03.18		16	46405	46387	18	288
35	5291/01.05.18	5382/02.05.18	4	48246	46387	1859	7436
36	5291/01.05.18	5382/02.05.18	80	48246	46387	1859	148720

Sl. No.	Delivery Instruction No/Date	Price variation claim No/Date	Qty.	Updated ex-works price allowed by the Company	Updated ex-works price to be allowed per DT	Difference in price variation claims per DT	Total difference in price variation claims of DTs
37	6718/23.05.18	6732/23.05.18	120	49631	46387	3244	389280
38	6718/23.05.18	6732/23.05.18	114	49631	47625	2006	228684
39	6980/28.05.18	7051/29.05.18	66	49631	47625	2006	132396
40	6980/28.05.18	7051/29.05.18	42	49631	47625	2006	84252
41	8204/19.06.18	8313/21.06.18	78	50530	47625	2905	226590
42	8204/19.06.18	8313/21.06.18	12	50530	48156	2374	28488
43	8556/27.06.18	8631/27.06.18	268	50530	48156	2374	636232
44	8556/27.06.18	8631/27.06.18	2	50530	48156	2374	4748
45	9857/24.07.18	9972/25.07.18	18	50584	48156	2428	43704
46	9857/24.07.18	9972/25.07.18	108	50584	48246	2338	252504
47	10601/07.08.18	10768/09.08.18	156	50584	48246	2338	364728
48	11523/28.08.18	11727/01.09.18	36	50509	48246	2263	81468
		Total	1356				2638446
(4) M/s Swastik Copper Limited, Jaipur (Tender No. 2092/2017 and PO No. 11678 (A) / 31.08.2017 for 2000 no. of 25 KVA transformers @ ₹ 44,500 with base date 01.05.2017)							
49	17659/20.12.17	25048/22.12.17	100	44737	45289	-552	-55200
50	2258/12.02.18	1984/15.02.18	100	44737	45289	-552	-55200
51	2258/12.02.18	1984/15.02.18	100	45984	46078	-94	-9400
52	4009/16.03.18	3766/23.03.18	100	45984	46078	-94	-9400
53	5009/09.04.18	4643/13.04.18	100	46462	46461	1	100
54	5560/05.05.18	7826/12.06.18	300	48246	46461	1785	535500
55	6257/16.05.18	7825/12.06.18	165	48246	46405	1841	303765
56	9861/24.07.18	10324/02.08.18	100	48246	46405	1841	184100
57	10669/08.08.18	10855/10.08.18	100	48246	46405	1841	184100
		Total	1165				1078365
(5) M/s Nucon Switchgears, (P) Limited, Ludhiana (Tender No. 1945/2016 and PO No. 4021 (A) / 31.03.2017 for 16 no. of 10 MVA transformers @ ₹ 40,18,235 with base date 01.06.2016)							
58	8351/27.06.17	12827/19.09.17	3	4204707	4180602	24105	72315
59	8351/27.06.17	12827/19.09.17	1	4204707	4180602	24105	24105
60	12995/21.09.17	19050/09.11.17	2	4323499	4205941	117558	235116
61	12995/21.09.17	19050/09.11.17	1	4323499	4180602	142897	142897
62	721/19.01.18	2545/24.02.18	2	4533832	4180602	353230	706460
63	721/19.01.18	2545/24.02.18	3	4533832	4221937	311895	935685
64	6434/19.05.18	12776/13.09.19	2	4509872	4298953	210919	421838
65	15632/15.11.18	12777/13.09.19	2	4509872	4298953	210919	421838
		Total	16				2960254
(6) M/s Rajasthan Transformers & Switchgears (Tender No. 1945/2016 and PO No. 16322 (A) / 23.11.2016 for 15 no. of 10 MVA transformers @ ₹ 39,87,734 with base date 01.06.2016)							
66	16798/02.11.17	22057/18.12.17	2	4172791	4170911	1880	3760
67	21075/30.11.17	24042/21.12.17	2	4214110	4198663	15447	30894
68	58/03.01.18	181/06.01.18	1	4289314	4198663	90651	90651
69	58/03.01.18	181/06.01.18	1	4289314	4251455	37859	37859
70	1655/07.02.18	1881/12.02.18	1	4289314	4251455	37859	37859
71	1655/07.02.18	1881/12.02.18	1	4421063	4251455	169608	169608
72	3171/12.03.18	3757/23.03.18	2	4421975	4251455	170520	341040
73	4974/23.04.18	6625/22.05.18	1	4421975	4314224	107751	107751
74	4974/23.04.18	6625/22.05.18	1	4499417	4314224	185193	185193
75	6757/24.05.18	7813/11.06.18	1	4499417	4314224	185193	185193
76	9874/24.07.18	10699/08.08.18	2	4499417	4314224	185193	370386
		Total	15				1560194

Sl. No.	Delivery Instruction No/Date	Price variation claim No/Date	Qty.	Updated ex-works price allowed by the Company	Updated ex-works price to be allowed per DT	Difference in price variation claims per DT	Total difference in price variation claims of DTs
(7) M/s Marsons Electricals Industries Ltd (Tender No. 1945/2016 and PO No. 13035 (A) / 16.09.16 for 15 no. of 10 MVA transformers @ ₹ 38,94,473 with based date 01.06. 2016)							
77	16599/26.11.16	16979/05.12.16	4	3870843	3869961	882	3528
78	17861/22.12.16	07/02.01.17	4	4030642	4031142	-500	-2000
79	2194/15.02.17	2808/02.03.17	4	4091406	4100469	-9063	-36252
80	3801/27.03.17	4027/31.03.17	3	4151362	4152026	-664	-1992
81	3989/15.04.19	4320/25.04.19	1	4769381	4747234	22147	22147
82	3997/15.04.19	4321/25.04.19	1	4769381	4747234	22147	22147
		Total	17				7578
(8) M/s Modern Transformers Pvt Ltd (Tender No. 1945/2016 and PO No. 14496 (A)/14.10.16 for 15 no. of 10 MVA transformers @ ₹ 40,58,020 with base date 01.06.2016)							
83	14334/07.10.16	15852/09.11.16	1	4033398	4032478	920	920
84	185/04.01.17	1220/22.01.17	1	4010751	4011226	-475	-475
85	3585/22.03.17	4053/31.03.17	1	4325697	4011226	314471	314471
86	5602/09.05.17	6534/27.05.17	1	4330083	4200428	129655	129655
87	7389/13.06.17	7558/16.06.17	1	4246338	4200428	45910	45910
88	9629/19.07.17	10391/04.08.17	1	4246338	4200428	45910	45910
89	12084/08.09.17	12720/18.09.17	1	4274140	4200428	73712	73712
90	15005/13.10.17	16764/01.11.17	1	4274140	4200428	73712	73712
91	20028/11.11.17	20891/27.11.17	1	4246338	4272667	-26329	-26329
92	1225/30.01.18	1477/02.02.18	2	4244718	4272667	-27949	-55898
93	3500/19.03.18	3829/24.03.18	1	4286391	4272667	13724	13724
94	5533/05.05.18	6094/14.05.18	1	4286391	4326389	-39998	-39998
95	6982/28.05.18	7171/31.05.18	1	4286391	4326389	-39998	-39998
		Total	14				535316
(9) M/s Swastik Copper Ltd, Jaipur (Tender No. 1945/2016 and PO No. 447 (A)/10.01.17 for 15 no. of 10 MVA transformers @ ₹ 40,09,521 with base date 01.06.2016)							
96	7966/20.06.17	10388/04.08.17	2	4223058	4219116	3942	7884
97	10514/08.08.17	12080/08.09.17	1	4237134	4235162	1972	1972
98	10514/08.08.17	12080/08.09.17	1	4223058	4219116	3942	3942
		Total	4				13798
(10) M/s Kotsons (Tender No. 1946/2016 and PO No. 3713 (A)/24.03.16 for 149 no. of 16 KVA transformers @ ₹ 38,000 with base date 01.06.2016)							
99	9670/19.07.17	10602/09.08.17	50	39102	37567	1535	76750
100	9670/19.07.17	10602/09.08.17	99	39102	37635	1467	145233
		Total	149				221983
(11) M/s PP Industries, Punjab (Tender No. 1947/2016 and PO No. 10913 (A)/11.08.16 for 2286 and 2500 no. of 25 KVA transformers @ ₹44,498 with base date 01.01.2016)							
101	20431/18.11.17	20858/27.11.17	100	47532	46074	1458	145800
102	20431/18.11.17	20858/27.11.17	200	47532	45962	1570	314000
103	20431/18.11.17	20858/27.11.17	50	47857	45962	1895	94750
104	20431/18.11.17	20858/27.11.17	50	47857	46116	1741	87050
105	21250/05.12.17	22058/18.12.17	200	47857	46116	1741	348200
106	21250/05.12.17	22058/18.12.17	200	47857	45876	1981	396200
107	87/03.01.18	178/06.01.18	50	48053	45876	2177	108850
108	87/03.01.18	178/06.01.18	250	48053	46113	1940	485000
109	87/03.01.18	178/06.01.18	150	48053	47871	182	27300
110	87/03.01.18	178/06.01.18	250	48053	47947	106	26500
111	87/03.01.18	178/06.01.18	186	48053	47947	106	19716
		Total	1686				2053366

Sl. No.	Delivery Instruction No/Date	Price variation claim No/Date	Qty.	Updated ex-works price allowed by the Company	Updated ex-works price to be allowed per DT	Difference in price variation claims per DT	Total difference in price variation claims of DTs
(12) M/s Technical Associates Pvt. Ltd Lucknow (Tender No. 1947/2016 and PO No. 10917 (A) / 11.08.16 for 5234 no. of 25 KVA transformers @ ₹ 50,642 with base date 01.06.2016)							
112	7388/13.06.17	8770/04.07.17	100	52436	52308	128	12800
113	7388/13.06.17	8770/04.07.17	100	52436	52210	226	22600
114	8610/30.06.17	8802/05.07.17	150	52308	52210	98	14700
115	8610/30.06.17	8802/05.07.17	100	52308	52210	98	9800
116	9628/19.07.17	10198/01.08.17	200	52483	52480	3	600
117	9628/19.07.17	10198/01.08.17	100	52483	52210	273	27300
118	11536/28.08.17	11790/04.09.17	210	52483	52210	273	57330
119	693/19.01.18	2373/21.02.18	40	54480	52210	2270	90800
120	693/19.01.18	2373/21.02.18	100	54480	52480	2000	200000
121	693/19.01.18	2373/21.02.18	210	54480	52480	2000	420000
122	1943/13.02.18	2374/21.02.18	40	54480	52480	2000	80000
123	1943/13.02.18	2374/21.02.18	100	54480	54465	15	1500
124	4822/18.04.18	6353/18.05.18	90	56161	54687	1474	132660
125	4822/18.04.18	6353/18.05.18	60	56161	54480	1681	100860
126	5571/05.05.18	8006/14.06.18	300	56161	54480	1681	504300
127	6435/19.05.18	8007/14.06.18	300	56779	54480	2299	689700
128	7357/02.06.18	8008/14.06.18	40	56779	54480	2299	91960
129	7357/02.06.18	8008/14.06.18	360	56779	56161	618	222480
130	7357/02.06.18	8008/14.06.18	200	56963	56161	802	160400
131	8402/23.06.18	8774/30.06.18	140	56963	56161	802	112280
132	8402/23.06.18	8774/30.06.18	210	56963	56852	111	23310
133	10099/28.07.18	14018/04.10.18	140	54182	56852	-2670	-373800
134	10099/28.07.18	14018/04.10.18	160	54647	56852	-2205	-352800
135	10099/28.07.18	14018/04.10.18	190	56161	56852	-691	-131290
136	10099/28.07.18	14018/04.10.18	10	56161	56963	-802	-8020
137	16518/04.12.18	17022/15.12.18	190	54647	56963	-2316	-440040
138	16518/04.12.18	17022/15.12.18	300	54567	56963	-2396	-718800
139	16518/04.12.18	17022/15.12.18	50	56161	56963	-802	-40100
		Total	4190				910530
(13) M/s Marsons Energy Pvt. Ltd, Jaipur (Tender No. 1948/2016 and PO No. 10918 (A) / 11.08.16 for 1010 no. of 63 KVA transformers @ ₹ 77,000 with base date 01.06.2016)							
140	16367/23.11.16	17647/20.12.16	100	76963	76815	148	14800
141	16800/02.11.17	18083/09.11.17	100	80521	79952	569	56900
142	13848/10.10.17	18082/09.11.17	100	80521	79952	569	56900
143	16799/02.11.17	18081/09.11.17	100	80521	80453	68	6800
144	16799/02.11.17	18081/09.11.17	100	82998	80453	2545	254500
145	21259/05.12.17	24041/21.12.17	150	82998	80462	2536	380400
146	21259/05.12.17	24041/21.12.17	50	82998	80212	2786	139300
147	8338/22.06.18	8654/28.06.18	100	83846	80212	3634	363400
148	13418/19.09.18	13662/26.09.18	210	83846	80212	3634	763140
		Total	1010				2036140
(14) M/s Transcon Industries (Tender No. 1949/2016 and PO No. 10922 (A) / 11.08.16 for 950 no. of 100 KVA transformers @ ₹ 1,02,355 with base date 01.06.2016)							
149	17119/08.12.16	18171/29.12.16	100	101169	101019	150	15000
150	17119/08.12.16	18171/29.12.16	20	101169	101019	150	3000
151	1152/21.01.17	1349/27.01.17	100	101019	101364	-345	-34500
152	3872/28.03.17	4308/07.04.17	200	104748	102447	2301	460200
153	6885/03.06.17	7549/16.06.17	150	105301	104748	553	82950
		Total	570				526650

Sl. No.	Delivery Instruction No/Date	Price variation claim No/Date	Qty.	Updated ex-works price allowed by the Company	Updated ex-works price to be allowed per DT	Difference in price variation claims per DT	Total difference in price variation claims of DTs
(15) M/s Marsons Energy Pvt. Ltd, Jaipur (Tender No. 1949/2016 and PO No. 10919 (A)/11.08.16 for 800 no. of 100 KVA transformers @ ₹ 1,00,200 with base date 01.06.2016)							
154	16632/28.11.16	17648/20.12.16	100	99249	98911	338	33800
155	1243/23.01.17	1750/06.02.17	100	99464	99240	224	22400
156	25243/27.12.17	77/03.01.18	100	103838	99249	4589	458900
157	25243/27.12.17	77/03.01.18	100	103838	98911	4927	492700
158	25243/27.12.17	77/03.01.18	100	107032	103104	3928	392800
159	7186/31.05.18	7477/05.06.18	100	107204	103762	3442	344200
160	13991/04.10.18	14349/11.10.18	200	108125	103762	4363	872600
		Total	800				2617400
(16) M/s PP Industries, Punjab (Tender No. 1949/2016 and PO No. 10914 (A)/11.08.16 for 466 no. of 100 KVA Transformer @ ₹ 1,09,005 with base date 01.01.2016)							
161	1046/25.01.18	1625/06.02.18	200	117267	117454	-187	-37400
		Total	200				-37400
(17) M/s Maa Kela Transformers (P) Ltd, Mainpuri (Tender No. 2197/2018 and PO No. 11952 / 07.09.18 for 1500 no. of 25 KVA transformers @ ₹ 44,572 with base date 01.03.2018)							
162	9878/24.07.18	12032/10.09.18	100	46714	46645	69	6900
163	11208/21.08.18	12033/10.09.18	100	46645	46551	94	9400
164	16128/27.11.18	16360/30.11.18	150	48099	47255	844	126600
165	3293/29.03.19	4824/07.05.19	100	46282	45857	425	42500
166	5607/27.05.19	6176/11.06.19	100	45857	45344	513	51300
167	5607/27.05.19	6176/11.06.19	100	45857	45117	740	74000
168	9906/28.06.19	12357/02.09.19	100	45344	44811	533	53300
		Total	750				364000
(18) M/s Mahendra Transformers, Pvt. Ltd. Ghaziabad (Tender No. 2197/2018 and PO No. 6022 / 11.05.18 for 300 no. of 25 KVA transformers @ ₹ 44,772 with base date 01.03.2018)							
169	12027/10.09.18	17351/21.12.18	150	46854	46760	94	14100
170	12027/10.09.18	17351/21.12.18	50	46854	46760	94	4700
171	15623/15.11.18	17352/21.12.18	100	48315	46924	1391	139100
		Total	300				157900
		Grand Total	15742				20384290

Appendix-3.1
(Referred to in paragraph 3.1)
Statement showing fraudulent payment against plantation works

Sl. No.	Name of Forest Division	Voucher for the Month	No of Vouchers	Amount (in ₹)
1	DFO Faizabad	March-2017	157	1109753
2	DD SF Ghazipur	March-2017	7	25629
3	DD SF Sitapur	March-2017	115	911954
4	DD SF Azamgarh	March-2017	49	213641
5	FC Luptapraya	March-2017	6	18900
6	DFO Kanpur Dehat	March-2017	29	302024
7	DD SF Etawah	March-2017	53	648500
8	DD SF Awadh Lucknow	March-2017	14	240588
9	DFO Allahabad	March-2017	2	37080
10	DD DNP Palia	March-2017	70	617036
11	DD SF Lalitpur	March-2017	35	486637
12	DFO Hamirpur	March-2017	2	31985
13	DD SF Lalitpur	July-2017	17	256825
14	DFO Gonda	March-2018	4	86068
15	DD SF Azamgarh	March-2018	7	31341
16	DFO Gorakhpur	March-2018	6	50163
17	DFO Sant Kabir Nagar	March-2018	26	357765
18	DFO Kanpur Dehat	March-2018	23	461207
19	DCF Katarnia Ghat	March-2018	1	47250
20	DFO Jhansi	March-2018	147	1934379
21	DCF Gorakhpur	March-2019	36	689711
22	DD SF Pratapgarh	March-2019	102	2572225
23	DFO Gonda	March-2019	32	652569
24	DFO North Kheri Lakhimpur	March-2019	4	163740
25	DD SF Allahabad	March-2019	26	147340
26	DD SF Basti	March-2019	24	462248
27	DD DNP Palia	March-2019	58	1052328
28	DD SF Azamgarh	March-2019	6	78869
Total			1058	13687755

Appendix-3.2
Statement showing excess payment on purchase of land due to adoption of rates higher than the approved land rates
(Referred to in paragraph 3.2)

Sl. No.	Name of Village	Duration of execution of sale deeds	Number of sale deeds	Area of purchased land (hectare)	Circle rates to be applied as approved by the Committee (₹/ha)	Rates to be applied (4 * Circle rates) for purchase of land as decided by the Committee (₹/ha)	Value of Land as per rate decided by the Committee (₹)	Circle rates applied as per sale deed (₹/ha)	Rates applied (4 * Circle rates) for purchase of land as per sale deeds (₹/ha)	Amount paid to the land owners (₹)	Total Excess payment made (₹)
1	2	3	4	5	6	7	8=5*7	9	10	11=5*10	12=11-8
1	Husepur	August 2014 to September 2014	6	0.8350	2500000	10000000	8350000	2900000	11600000	9686000	1336000
2	Ranua	July 2014 to October 2014	34	7.8154	1100000	4400000	34387760	1700000	6800000	53144720	18756960
3	Sikandarpur	September 2014 to October 2014	14	3.2100	1100000	4400000	16002800	1500000	6000000	20797200	4794400
				0.4270				900000	3600000		
4	Talgram	August 2014 to July 2015	4	0.4963	1900000	7600000	3771880	2900000	11600000	5757080	1985200
5	Basta	July 2014 to August 2014	12	2.8995	1200000	4800000	13917600	1800000	7200000	20876400	6958800
6	Bhunna	July 2014 to August 2014	6	0.1074	1200000	4800000	515520	1800000	7200000	773280	257760
7	Piprauli	July 2014 to August 2014	12	1.0100	1200000	4800000	4848000	1800000	7200000	7272000	2424000
		Total	88	16.8006			81793560			118306680	36513120

Appendix-3.3
(Referred to in paragraph 3.2)
Statement showing details of cases of purchase of land in respect of which there was no mention of road in sale deeds and acquired land was surrounded by agricultural land

Sl. No.	Name of Village	Duration of execution of sale deeds	Number of sale deeds (detailed sub Annexure)	Area of purchased land (hectare)	Circle rates to be applied as approved by the Committee (₹/ha)	Rates to be applied (4 * Circle rates) for purchase of land as decided by the Committee (₹/ha)	Value of Land as per rate decided by the Committee (₹)	Circle rates applied as per sale deed (₹/ha)	Rates applied (4 * Circle rates) for purchase of land as per sale deeds (₹/ha)	Amount paid to the land owners (₹)	Total Excess payment made (₹)
1	2	3	4	5	6	7	8=5*7	9	10	11=5*10	12=11-8
1	Husepur	August 2014 to September.2014	6	0.8350	2500000	10000000	8350000	2900000	11600000	9686000	1336000
2	Ranua	August 2014	5	1.4563	1100000	4400000	6407720	1700000	6800000	9902840	3495120
3	Sikandarpur	September 2014 to October.2014	14	3.2100 0.4270	1100000	4400000	16002800	1500000 900000	6000000 3600000	20797200	4794400
4	Talgram	August 2014 to July 2015	2	0.2351	1900000	7600000	1786760	2900000	11600000	2727160	940400
5	Basta	July 2014 to August 2014	11	2.2435	1200000	4800000	10768800	1800000	7200000	16153200	5384400
6	Bhumna	August 2014	1	0.0119	1200000	4800000	57120	1800000	7200000	85680	28560
7	Piprauli	July 2014	1	0.1620	1200000	4800000	777600	1800000	7200000	1166400	388800
Total				8.5808			44150800			60518480	16367680

Appendix-3.4

(Referred to in paragraph 3.3)

Statement showing details of excess payment against area more than actually available in records

Sl. No.	Khasra No.	Areas per Khasra Register (in hectare)	Area purchased against Khasra (in hectare)	Area purchased in excess against Khasra (in hectare)	Sale deeds (Bainamas) nos. through which such purchases were made
1	2	3	4	5 (4-3)	6
1	309	0.1260	0.1397	0.0137	33;72;75;76;81;124
2	316	0.2150	0.2722	0.0572	28;29;99
3	339	0.0890	0.1218	0.0328	53;54;55;56;88;89;90;101;108;110;116;139
4	342	0.0500	0.0560	0.0060	53;54;55;56;88;89;90;97;101;108;139
5	365	0.3420	0.7942	0.4522	53;54;55;56;88;89;90;97;101;108;116;139
6	367	0.6450	0.8836	0.2386	53;54;55;56;88;89;90;101;110;114;116;139
7	368	1.0490	1.1504	0.1014	53;54;55;56;86;88;89;90;97;101;108;139
8	369	0.4810	0.5387	0.0577	53;54;55;56;88;89;90;97;101;108;139
9	381	0.5690	0.5973	0.0283	1;61;73;82;98;115
10	383	0.5310	0.5510	0.0200	50 and 52
11	387	0.0760	0.1266	0.0506	1;82
12	392	0.1520	0.2533	0.1013	1;82
13	393	0.0250	0.0280	0.0030	24;42;43;82;85
14	394	0.9860	1.19125	0.20525	1;42;43;82
15	418	0.9990	1.1617	0.1627	1;24;51;61;82;85;96
16	419	0.0130	0.0216	0.0086	1;82
17	771	0.0510	0.1020	0.0510	143
Total		6.3990	7.98935	1.59035	

