

APPENDICES

Appendix-1.1
(Referred to in Paragraph 1.8)
Statement showing audited Circles and Divisions

Sl. No.	Name of the DISCOM	Name of the District	Name of the audited Circle	Name of the audited Division
1.	MVVNL	Sultanpur	EDC, Sultanpur	EDD-I, Sultanpur
				EDD-II, Sultanpur
				EDD, Lumbhaua
				EDD, Kadipur
				EDD, Jaisinghpur
		Gonda	EDC, Gonda	EDD-I, Gonda
				EDD, Nawabganj
				EDD-III, Karnailganj
				EDD-IV, Mankapur
				EDD, Sravasti
		Ayodhya	EDC, Ayodhya	EDD-I, Ayodhya
				EDD, Rudauli
				EDD-II, Ayodhya
				EDD-III, Ayodhya
		Hardoi	EDC, Hardoi	EDD-I, Hardoi
				EDD-II, Hardoi
				EDD, Sandila
				EDD, Shahabad
		Lucknow	EUDC-IV, LESA	EDD-I, CESS
				EDD-II, CESS
				EDD-III, CESS
				EDD-IV, CESS
			EUDD, Chinhat	EUDD, Chinhat
				EUDD, Bakshi-Ka-Talab
		Balrampur	EDC, Balrampur	EDD, Balrampr
				EDD, Tulsipur
2.	PUVVNL	Ghazipur	EDC, Ghazipur	EDD-I, Ghazipur
				EDD-II, Ghazipur
				EDD, Saidpur
				EDD, Jamaniya
		Azamgarh	EDC-I, Azamgarh	EDD-I, Azamgarh
				EDD-II, Azamgarh
				EDD-III, Azamgarh
			EDC-II, Azamgarh	EDD, Phoolpur
				EDD-V, Azamgarh
				EDD-VI, Azamgarh
		Varanasi	EDC, Varanasi	EDD-I, Varanasi
				EDD-II, Varanasi
				EDD, Chiraigaon
		Kaushambi	EDC, Kaushambi	EDD, Kaushambi
				EDD, Chayal
3.	PVVNL	Bulandshahr	EDC-I, Bulandshahr	EDD-II, Bulandshahr
				EDD-IV, Bulandshahr
				EDD-I, Bulandshahr
			EDC-II, Bulandshahr	EDD-V, Bulandshahr
				EDD, Sayana
				EDD-III, Bulandshahr
			EDC-III, Bulandshahr	EDD, Dibayee
				EDD, Jahangirabad
				EDD-I, Muzaffarnagar
		Muzaffarnagar	EDC-I, Muzaffarnagar	EDD-II, Muzaffarnagar
				EDD, Khatauli
				EDD, Bhudana

Sl. No.	Name of the DISCOM	Name of the District	Name of the audited Circle	Name of the audited Division
4.	DVVNL	Firozabad	EDC, Firozabad	EDD, Firozabad
				EDD, Tundala
				EDD, Shikohabad
				EDD, Jasrana
				EDD, Sirsaganj
		Mainpuri	EDC, Mainpuri	EDD-I, Mainpuri
				EDD-II, Mainpuri
				EDD-III, Mainpuri
		Kanpur Dehat	EDC, Kanpur Dehat	EDD, Rania, Kanpur Dehat
				EDD, Pukhraya
				EDD, Jhijak
		Kannauj	EDC, Kannauj	EDD, Kannauj
				EDD, Chhibramau

Appendix-2.1
(Referred to in Paragraph 2.2.2 (i))
Statement showing excess claim of SGST on departmentally supplied materials

Particular	Unit	Ghaziabad	Bulandshahr	Meerut	Hapur	GB Nagar	Baghpat	Saharanpur	Muzaffar-nagar	Shamli	Bijnor	Rampur	Moradabad	Sambhal	J P Nagar
Cluster No.		1	1	1	1	1	1	2	2	2	3	3	4	4	4
Single phase Meter	Nos.	1095.00	32985.00	16343.00	6297.00	4201.00	5277.00	18000.00	10300.00	5236.00	42262.00	8600.00	17307.00	19827.00	12990.00
Unit rate of material claimed from the MoP after charging GST again	₹	1073.80	1073.80	1073.80	1073.80	1073.80	1073.80	1073.80	1073.80	1073.80	1073.80	1073.80	1073.80	1073.80	1073.80
Unit rate of material as per Stock Issue Rate (including GST)	₹	910.00	910.00	910.00	910.00	910.00	910.00	910.00	910.00	910.00	910.00	910.00	910.00	910.00	910.00
GST charged twice	₹	163.80	163.80	163.80	163.80	163.80	163.80	163.80	163.80	163.80	163.80	163.80	163.80	163.80	163.80
Excess GST charged from the MoP		179361	5402943	2676983	1031449	688124	864373	2948400	1687140	857657	6922516	1408680	2834887	3247663	2127762
Twin core PVC (Unarmoured) insulated Cable 4.00 Sqmm	Mtrs.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40000.00	20000.00	52218.00	38646.00	20000.00
Unit rate of material claimed from the MoP after charging GST again	₹	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24.00	24.00	24.00	24.00	24.00
Unit rate of material as per Stock Issue Rate (including GST)	₹	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.34	20.34	20.34	20.34	20.34
GST charged twice	₹	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.66	3.66	3.66	3.66	3.66
Excess GST charged from the MoP		0	0	0	0	0	0	0	0	0	146441	73220	191171	141484	73220
8.5 meter PCC Poles	Nos.	0.00	2022.00	0.00	0.00	0.00	0.00	1700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unit rate of material claimed from the MoP after charging GST again	₹	0.00	3210.78	0.00	0.00	0.00	0.00	3210.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unit rate of material as per Stock Issue Rate (including GST)	₹	0.00	2721.00	0.00	0.00	0.00	0.00	2721.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GST charged twice	₹	0.00	489.78	0.00	0.00	0.00	0.00	489.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess GST charged from the MoP		0	990335	0	0	0	0	832626	0	0	0	0	0	0	0

Particular	Unit	Ghaziabad	Bulandshahr	Meerut	Hapur	GB Nagar	Baghpat	Saharanpur	Muzaffar-nagar	Shamli	Bijnor	Rampur	Moradabad	Sambhal	J P Nagar
Weasle Conductor	Kms.	0.00	0.00	0.00	0.00	7.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unit rate of material claimed from the MoP after charging GST again	₹	0.00	0.00	0.00	0.00	28301.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unit rate of material as per Stock Issue Rate (including GST)	₹	0.00	0.00	0.00	0.00	23984.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GST charged twice	₹	0.00	0.00	0.00	0.00	4317.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess GST charged from the MoP		0.00	0.00	0.00	0.00	33241.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LT AB Cable (3X50+1X35+1X16)	Kms.	0.00	5.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unit rate of material claimed from the MoP after charging GST again	₹	0.00	163697.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unit rate of material as per Stock Issue Rate (including GST)	₹	0.00	138727.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
GST charged twice	₹	0.00	24970.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess GST charged from the MoP		0.00	125603.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185 sqmm 11 KV XLPE Cable	Mtrs.	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	1200.00	1930.00	0.00	0.00	0.00
Unit rate of material claimed from the MoP after charging GST again	₹	0.00	0.00	0.00	0.00	0.00	0.00	1051.38	0.00	0.00	1051.38	1051.38	0.00	0.00	0.00
Unit rate of material as per Stock Issue Rate (including GST)	₹	0.00	0.00	0.00	0.00	0.00	0.00	891.00	0.00	0.00	891.00	891.00	0.00	0.00	0.00
GST charged twice	₹	0.00	0.00	0.00	0.00	0.00	0.00	160.38	0.00	0.00	160.38	160.38	0.00	0.00	0.00
Excess GST charged from the MoP		0.00	0.00	0.00	0.00	0.00	0.00	48114.00	0.00	0.00	192456.00	309533.40	0.00	0.00	0.00
300 sqmm 11 KV XLPE Cable	Mtrs.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	549.00	560.00	0.00	0.00	0.00
Unit rate of material claimed from the MoP after charging GST again	₹	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1397.12	1397.12	0.00	0.00	0.00

Particular	Unit	Ghaziabad	Bulandshahr	Meerut	Hapur	GB Nagar	Baghpat	Saharanpur	Muzaffar-nagar	Shamli	Bijnor	Rampur	Moradabad	Sambhal	J P Nagar
Unit rate of material as per Stock Issue Rate (including GST)	₹	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1184.00	1184.00	0.00	0.00	0.00
GST charged twice	₹	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	213.12	213.12	0.00	0.00	0.00
Excess GST charged from the MoP	₹	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117002.88	119347.20	0.00	0.00	0.00
Total excess GST charged to the MoP	₹	179361.00	6518881.59	2676983.40	1031448.60	721365.62	864372.60	3829140.00	1687140.00	857656.80	7378415.16	1910780.94	3026057.58	3389146.26	2200982.34
Cluster Wise Total	₹	11992412.81										9289196.10	8616186.18		
Grand Total of excess GST charged at the rate of 18 per cent													36271732		
Net excess claim from the MoP at the rate of 60 per cent of CGST component through Grant i.e. ₹ 1.09 crore (₹ 36271732 / 2 X 60 per cent) and from the State Government full SGST i.e. ₹ 1.81 crore (₹ 36271732/ 2) Total: ₹ 2.90 crore															

Appendix-2.2
(Referred to in Paragraph 2.2.4)
Statement showing excess payment of interest on REC loans

(Amount in ₹)

Loan amount	Receipt date	Period		No. of days	Applicable rate of interest (in per cent)	Interest to be paid	Rate of interest charged by the REC (in per cent)	Interest paid to REC	Excess payment of interest on loans
1074700000	19-09-2018	19-09-2018	19-09-2018	1	9.83	289433	10.58	311517	22084
1074700000		20-09-2018	19-12-2018	91	9.83	26338394	10.58	28347936	2009542
1074700000		20-12-2018	19-03-2019	90	9.83	26048961	10.58	28036420	1987459
1074700000		20-03-2019	19-06-2019	92	9.83	26627827	10.58	28659452	2031625
1074700000		20-06-2019	19-09-2019	92	9.83	26627827	10.58	28659452	2031625
1074700000		20-09-2019	19-12-2019	91	9.83	26338394	10.58	28347936	2009542
1074700000		20-12-2019	19-03-2020	91	9.83	26338394	10.58	28347936	2009542
1074700000		20-03-2020	19-06-2020	92	9.83	26627827	10.58	28659452	2031625
1074700000		20-06-2020	19-09-2020	92	9.83	26627827	10.58	28659452	2031625
1074700000		20-09-2020	19-12-2020	91	9.83	26338394	10.58	28347936	2009542
1074700000		20-12-2020	19-03-2021	90	9.83	26048961	10.58	28036420	1987459
1074700000		20-03-2021	19-06-2021	92	9.83	26627827	10.58	28659452	2031625
1074700000		20-06-2021	19-09-2021	91	9.83	26338394	10.58	28347936	2009542
Total						317218460		341421297	24202837
574600000	12-10-2018	12-10-2018	19-12-2018	68	9.83	10522894	10.58	11325760	802866
574600000		20-12-2018	19-03-2019	90	9.83	13927359	10.58	14989976	1062617
574600000		20-03-2019	19-06-2019	92	9.83	14236856	10.58	15323086	1086230
574600000		20-06-2019	19-09-2019	92	9.83	14236856	10.58	15323086	1086230
574600000		20-09-2019	19-12-2019	91	9.83	14082108	10.58	15156531	1074423
574600000		20-12-2019	19-03-2020	91	9.83	14082108	10.58	15156531	1074423
574600000		20-03-2020	19-06-2020	92	9.83	14236856	10.58	15323086	1086230
574600000		20-06-2020	19-09-2020	92	9.83	14236856	10.58	15323086	1086230
574600000		20-09-2020	19-12-2020	91	9.83	14082108	10.58	15156531	1074423
574600000		20-12-2020	19-03-2021	90	9.83	13927359	10.58	14989976	1062617
574600000		20-03-2021	19-06-2021	92	9.83	14236856	10.58	15323086	1086230
574600000		20-06-2021	19-09-2021	92	9.83	14236856	10.58	15323086	1086230
Total						166045072		178713821	12668749
500100000	15-10-2018	15-10-2018	19-12-2018	65	9.83	8754490	10.58	9422432	667942
500100000		20-12-2018	19-03-2019	90	9.83	12121602	10.58	13046444	924842
500100000		20-03-2019	19-06-2019	92	9.83	12390971	10.58	13336365	945394
500100000		20-06-2019	19-09-2019	92	9.83	12390971	10.58	13336365	945395
500100000		20-09-2019	19-12-2019	91	9.83	12256286	10.58	13191405	935118
500100000		20-12-2019	19-03-2020	91	9.83	12256286	10.58	13191405	935118
500100000		20-03-2020	19-06-2020	92	9.83	12390971	10.58	13336365	945394
500100000		20-06-2020	19-09-2020	92	9.83	12390971	10.58	13336365	945394
500100000		20-09-2020	19-12-2020	91	9.83	12256286	10.58	13191405	935118
500100000		20-12-2020	19-03-2021	90	9.83	12121602	10.58	13046444	924842
500100000		20-03-2021	19-06-2021	92	9.83	12390971	10.58	13336365	945395
500100000		20-06-2021	19-09-2021	92	9.83	12390971	10.58	13336365	945395
Total						144112378		155107725	10995347
1074600000	28-12-2018	28-12-2018	19-03-2019	82	9.83	23731290	10.58	25541917	1810627
1074600000		20-03-2019	19-06-2019	92	9.83	26625349	10.58	28656785	2031436
1074600000		20-06-2019	19-09-2019	92	9.83	26625349	10.58	28656785	2031436
1074600000		20-09-2019	19-12-2019	91	9.83	26335944	10.58	28345298	2009354
1074600000		20-12-2019	19-03-2020	91	9.83	26335944	10.58	28345298	2009354
1074600000		20-03-2020	19-06-2020	92	9.83	26625349	10.58	28656785	2031436
1074600000		20-06-2020	19-09-2020	92	9.83	26625349	10.58	28656785	2031436
1074600000		20-09-2020	19-12-2020	91	9.83	26335944	10.58	28345298	2009354
1074600000		20-12-2020	19-03-2021	90	9.83	26046538	10.58	28033812	1987274
1074600000		20-03-2021	19-06-2021	92	9.83	26625349	10.58	28656785	2031436
1074600000		20-06-2021	19-09-2021	92	9.83	26625349	10.58	28656785	2031436
1074600000		20-09-2021	19-12-2021	91	9.83	26335944	10.58	28345298	2009354
Total						314873698		338897631	24023933
Grand Total						942249608		1014140474	71890866

Note: The DISCOM paid interest on a quarterly basis as per the terms and conditions of the loan document.