

Appendix-1.1
Details of Departments and respective entities
(Reference: Paragraph 1.1)

Sl. No.	Name of the Departments(s)	Number of Audit Units along with Apex Units			
		Civil Units	Public Sector Undertakings (PSUs)	Other Entities (Autonomous Bodies/ Authorities, etc.	Total
1	A B (Human Rights Commission and State Legal Authority)	0	0	2	2
2	Administrative Reform	1	0	0	1
3	Agriculture and Krishi viparan (Agriculture Marketing)	211	0	0	211
4	Agriculture research and Education	0	0	6	6
5	Animal husbandry.	88	0	0	88
6	Ayush	155	2	0	157
7	Backward Class Welfare	76	1	0	77
8	Basic Education	277	0	0	277
9	Child Development & Nutrition	76	1	0	77
10	Co-operatives	78	14	0	92
11	Dairy Development	52	0	0	52
12	Director, Local Fund Audit	68	0	0	68
13	Election	142	0	0	142
14	Empowerment of persons with disabilities	77	0	0	77
15	Estate Department	7	0	0	7
16	Fisheries	57	0	0	57
17	Food & Civil Supply and Consumer	161	0	0	161
18	Handloom and Sericulture Department	17	0	0	17
19	Higher Education	168	0	15	183
20	Home	242	0	0	242
21	Home (Jail Administration)	69	0	0	69
22	Home Guard	75	0	0	75
23	Horticulture and Food Processing	106	0	0	106
24	Housing and Urban Planning Department	0	102	34	136
25	Information and Public Relation	74	0	0	74
26	Irrigation and Water Resources, Soil and Water Conservation (Land Development and Water Resources)	560	0	0	560
27	Irrigation DMU	0	9	0	9
28	Judiciary	96	0	0	96
29	Labour	71	0	1	72
30	Language	2	0	0	2
31	Madhya Nished Department	8	0	0	8
32	Medical Education & Training	18	0	12	30
33	Medical Health & Family welfare (Food Safety and Drug Administration)	285	2	5	292
34	Minor Irrigation and Ground Water	67	0	0	67

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Sl. No.	Name of the Departments(s)	Number of Audit Units along with Apex Units			
		Civil Units	Public Sector Undertakings (PSUs)	Other Entities (Autonomous Bodies/ Authorities, etc.)	Total
35	Minority Welfare	76	0	0	76
36	Panchayati Raj Department	77	0	75 (Panchayati Raj Institutions/PRIs)	152
37	Personnel (Training and other Expenses) & Employment	74	0	0	74
38	Personal (Public Service Commission)	1	0	0	1
39	Project Corporation, Irrigation	0	9	0	9
40	Prosecution(Home)	70	0	0	70
41	Revenue(Collectorate & Land revenue)	123	0	0	123
42	Revenue(Except Collectorate & Land revenue)	23	0	0	23
43	Rural Development Department	203	0	0	203
44	Secondary Education	211	0	0	211
45	Secretariat Administration	13	0	0	13
46	Social Welfare	77	7	0	84
47	Soldier Welfare	77	0	0	77
48	Sports & Youth Welfare	146	0	0	146
49	Sugar & Cane Development	62	10	0	72
50	Technical Education	82	0	3	85
51	Urban Development	0	232	0	232
52	Urban Development Department	2	0	653 (Urban Local Bodies/ULBs)	655
53	Urban Employment and Poverty Alleviation	76	0	0	76
54	Urban Planning and Land Ceiling	55	0	0	55
55	Vigilance	11	0	0	11
56	Vocational Education	74	0	0	74
57	Waqf Evam Alpshankhyak Kalyan	0	2	0	2
58	Women Welfare	77	1	0	78
Total		4994	392	806	6192
In addition to the above, 5,72,716 implementing units as a part of their respective audit units were also under jurisdiction of the Principal Accountant General (Audit-I) Uttar Pradesh.					

Appendix-2.1.1
Details of dwelling units constructed by Prayagraj Development Authority
and private builders during 2016-21
(Reference: Para 2.1.4)

Year	Total number of housing schemes implemented during the year ¹	Number of dwelling units				
		HIG	MIG	LIG	EWS	Total
Prayagraj Development Authority						
2016-17	1	0	456	16	16	488
2017-18	0	0	0	0	0	0
2018-19	1	0	192	192	48	432
2019-20	0	0	0	0	0	0
2020-21	1	0	0	32	0	32
Total	3	0	648	240	64	952
Private Developments						
2016-17	04	88	162	0	0	250
2017-18	04	388	580	0	0	968
2018-19	11	1151	1721	374	434	3680
2019-20	08	488	904	71	71	1534
2020-21	06	282	502	0	0	784
Total	33	2397	3869	445	505	7216

(Source: Data provided by PDA)

¹ 2016-17: Jagriti Vihar Awas Yojana, 2018-19: Yamuna Vihar Awas Yojana, 2020-21: Janhvi Apartment Yojana Phase III, Naini.

Appendix-2.1.2
Details of unsold flats of Prayagraj Development Authority as on March 2021
(Reference: Para 2.1.5.4)

Name of Housing Scheme	Covered Area (in sqm.)	Year of Start	No. of Total Properties	No. of Properties Sold	No. of Vacant Properties	Cost of Properties at Present Rate (in ₹)	Total Cost of Vacant Properties (₹ in lakh)
Mausam Vihar							
Sharad 3 BHK	133.67	2013	56	45	11	8528665.00	938.15
Shishir 2 BHK	102.94	2013	140	90	50	6477355.00	3238.68
Hemant 2 BHK	85.51	2013	56	23	33	5336775.00	1761.14
Basant 2 BHK	80.25	2013	84	52	32	5026730.00	1608.55
Sub total			336	210	126		7546.52
Jagriti Vihar							
MIG-I Phase-1	75.83	2015-16	168	143	25	3741000.00	935.25
Mini MIG-II Phase-2	54.30	2015-16	96	82	14	3306000.00	462.84
Mini MIG-II Phase-3	54.30	2015-16	192	0	192	3306000.00	6347.52
Sub total			456	225	231		7745.61
Total			792	435	357		15292.13 Say 152.92 crore

(Source: Data provided by PDA)

Appendix 2.1.3
Strengthening and widening of road works in respect of Prayagraj Smart City Limited
(Reference: Para 2.1.6.3)

(Amount in ₹ in lakh)

Sl. No.	Name of work	Estimated cost
1	Widening, Strengthening and Beautification of Pannalal Road	796.94
2	Widening, Strengthening and Beautification of Sobhnath Singh Road	316.63
3	Widening, Strengthening and Beautification of Mission Road	364.37
4	Widening, Strengthening and Beautification of Subhash Nagar Road	324.38
5	Widening, Strengthening and Beautification of Clive Road	528.44
6	Widening, Strengthening and Beautification of Strechy Road	559.92
7	Widening, Strengthening and Beautification of Cooper Road	733.87
8	Widening, Strengthening and Beautification of Tashkent Road	1350.15
9	Widening, Strengthening and Beautification of Babu Bindeshwari Road	346.32
10	Widening, Strengthening and Beautification of Dr Mumfordganj Road	392.88
11	Widening, Strengthening and Beautification of Lohia road	1276.60
12	Maharana Pratap square to anand Hospital Mod raod	641.04
13	Maharana Pratap square to Manmohan Park Mod road	798.59
Total		8430.13

Appendix-2.1.4
Excess rate of machinery taken in Rate Analysis
(Reference: Para 2.1.6.3)

Sl. No.	Details	Unit	Quantity	Rate as per DPR in ₹	Rate as per Data book in ₹	Difference in ₹	Excess rate in ₹	
GSB by Mix in place method (Rate of machinery)								
1	Motor Grader 110 HP @50 cum	Hour	6	2781	1545	1236	7416	
2	Vibratory roller 8-10 tonne	Hour	6	1789.2	994	795.2	4771.2	
3	Tractor Rotavator	Hour	12	441	245	196	2352	
4	Total Amount of Machinery							14539.2
5	Total Amount Inclusive of Escalation 80 %							26170.56
6	Total Amount Inclusive of Overhead charges 6%							27740.79
7	Total Amount Inclusive of Contractor profit 10%							30514.87
8	Excess calculation per cum (₹ 30514.87/Output 300 cum)							₹ 102
Rate as per DPR – ₹ 1776; Excess Rate – ₹ 102 (5.74 per cent)								
Sl. No.	Details	Unit	Quantity	Rate as per DPR	Calculated by Audit as per MoRTH rate	Difference	Excess rate in ₹	
Dense Grade Bituminous Macadam (Rate of machinery)								
1	Generator 250 KVA	Hour	6	1125	450	675	4050	
2	Escalation 85% on Generator			956.25	382.5	573.75	3442.5	
3	Total of Generator 250 KVA (A)			2081.25	832.5	1248.75	7492.5	
4	Tipper 10 tonne capacity	tonne/KM	450 * Lead*1.74	23490 (lead 30 km)	7830 (lead 10 km)	15660	15660	
5	add 10 %			2349	783	1566	1566	
	Total of Tipper (B)			25839	8613	17226	17226	
6	Escalation 85 % on Tipper (C)			21963	7321.05	14642.1	14642.1	
7	Total Amount for Machinery (A+B+C)							39360.6
8	Total Amount Inclusive of overhead charges 6 %							41722.24
9	Total Amount Inclusive of contractor profit 10%							45894.46
10	Excess rate per cum (₹ 45894.46/Output 195 cum)							₹ 235
Rate as per DPR – ₹ 9302; Excess Rate – ₹ 235 (2.53 per cent)								
Bituminous Concrete (Rate of machinery)								
1	Generator 250 KVA	Hour	6	1125	450	675	4050	
2	Escalation 85% on Generator			956.25	382.5	573.75	3442.5	
3	Total of Generator 250 KVA (A)			2081.25	832.5	1248.75	7492.5	
4	Tipper 10 tonne capacity	tonne/KM	450 * Lead*1.74	23490 (lead 30 km)	7830 (lead 10 km)	15660	15660	
5	add 10 %			2349	783	1566	1566	
	Total of Tipper (B)			25839	8613	17226	17226	
6	Escalation 85% on Tipper (C)			21963	7321.05	14642.1	14642.1	

7	Total Amount for Machinery (A+B+C)						39360.6
8	Total Amount Inclusive of overhead charges 6 %						41722.24
9	Total Amount Inclusive of contractor profit 10%						45894.46
10	Excess rate per cum (₹ 45894.46/Output 191 cum)						240
	Rate as per DPR – ₹ 10138; Excess Rate – ₹ 240 (2.37 per cent)						
	Bituminous Macadam (Rate of machinery)						
1	Generator 250 KVA	Hour	6	1125	450	675	4050
2	Escalation 80% on Generator			900	360	540	3240
3	Total of Generator 250 KVA (A)			2025	810	1215	7290
4	Tipper 10 tonne capacity inclusive Escalation	tonne/KM	450 * Lead*3.03 (with escalation)	40905 (lead 30 km)	13635 (lead 10 km)	27270	27270
5	add 10 %			4090.5	1363.5	2727	2727
6	Total of Tipper (B)			44995.5	14998.5	29997	29997
7	Total Amount for Machinery (A+B)						37287
8	Total Amount Inclusive of overhead charges 6 %						39524.22
9	Total Amount Inclusive of contractor profit 10%						43476.64
10	Excess rate per cum (₹ 43476.64/Output 205cum)						₹ 212
	Rate as per DPR – ₹ 7838.60; Excess Rate – ₹ 212 (2.70 per cent)						
	Semi Dense Bituminous Concrete (Rate of machinery)						
1	Generator 250 KVA	Hour	6	1125	450	675	4050
2	Escalation 85% on Generator			956.25	382.50	573.75	3442.50
3	Total of Generator 250 KVA (A)			2081.25	832.50	1248.75	7492.50
4	Tipper 10 tonne capacity	tonne/KM	450*Lead* 1.74	23490 (lead 30 km)	7830 (lead 10 km)	15660	15660
5	add 10 %			2349	783	1566	1566
	Total of Tipper (B)			25839	8613	17226	17226
6	Escalation 85% on Tipper (C)			21963.15	7321.05	14642.10	14642.10
7	Total Amount for Machinery (A+B+C)						39360.60
8	Total Amount Inclusive of overhead charges 6 %						41722.24
9	Total Amount Inclusive of contractor profit 10%						45894.46
10	Excess rate per cum (₹ 45894.46/Output 195 cum)						₹ 235
	Rate as per DPR – ₹ 9212; Excess Rate – ₹ 235 (2.55 per cent)						
Note: Lead of 10 km in tipper was taken in calculation by Audit on the basis of lead taken by PDA in the estimates for work of 'Stanley Road Traffic Chauraha to Anand Hospital Mod'							

Appendix 2.2
Loss of interest due to money kept in savings bank account in violation of State Government's directions
(Reference: Para 2.10)

Sl. No.	Account No.	Period	Interest Amount (in ₹)
1	10346036304	02.04.2016 to 27.11.2020	97,82,822.02
2	30825556762	15.06.2016 to 27.11.2020	2,71,652.48
3	10346036393	01.04.2016 to 27.11.2020	55,35,181.92
4	10346036064	01.04.2016 to 27.11.2020	6,03,189.28
Total			1,61,92,845.70

Appendix 2.3
Avoidable payment of ₹ 3.25 Crore
(Reference: Para 2.11)

Sl. No.	Name of the Unit	Month of Wages	Amount of interest and damages as per Section 7Q & 14B of the Act (in ₹)		Date of Payment
			Paid	Balance	
1	CMO, Gaziabad	April 2015 to September 2015	10,41,306	0	31-05-2018
		October 2015 to April 2016	10,90,255	0	31-05-2018
		May 2016 to July 2016	3,95,347	0	31-05-2018
		January-February 2017, April-July 2017, September and November 2017	96,976	0	23-03-2018
Total			26,23,884	0	
2	CMO, Barabanki	March 2017 to December 2017	1,99,870	0	21/12/2018
		April 2015 to December 2015	9,94,919		21/12/2018
		June 2017 to December 2017	50,387		31-03-2019
		December 2018	7,858		31-03-2019
		January 2018 to July 2018	1,49,086		31-03-2019
		January 2016 to March 2017 & January 2018	725,096		31-03-2019
Total			21,27,216	0	
3	CMO, Kannauj	April 2017 to February 2018	1,97,576	0	31-05-2018
		April 2015 to March 2017, March 2018	20,42,364		30-07-2018
		December 2016	837		13-09-2018
Total			22,40,777	0	
4	CMO, Varanasi	April 2015 to March 2018	62,04,782	0	31-03-2020
		April 2019 to December 2019 & Jan 2020	0	1252376	
Total			62,04,782	1252376	
5	CMO, Mirzapur	April 2015 to March 2019	4,11,419	1488129	31-03-2018
			9,23,706		28-03-2019
			1,65,013		31-03-2019
			1,11,621		15-05-2019
Total			16,11,759	1488129	
6	CMO, Jhansi	April 2016	1,73,790	0	Apr-16
		May 2016	1,51,416	0	May-16
		June 2016	1,51,464	0	Jun-16
		July 2016	1,38,104	0	Jul-16
		August 2016	1,24,706	0	Aug-16
		September 2016	1,10,746	0	Sep-16
		October 2016	98504	0	Oct-16

Sl. No.	Name of the Unit	Month of Wages	Amount of interest and damages as per Section 7Q & 14B of the Act (in ₹)		Date of Payment
			Paid	Balance	
		November 2016	84,912	0	Nov-16
		December 2016	52,605	0	Dec-16
		April 2015 -March 2016	2,410,418	0	March-April-16
		Jan 2017-Nov 2017	510,696	0	March-April-17
		Jan 2017-Feb 2017, April 2017-April 2018	246,836	0	March-April-18
		May 2018	1,474	0	May-18
		October 2018	3,950	0	Oct-18
		May 2019	1,191,824	0	May-19
		June 2019	593	0	Jun-19
		August 2019	400	0	Aug-19
		September 2019	1,619	0	Sep-19
		October 2019	2,722	0	Oct-19
Total			54,56,779	0	
7	CMO, Sonbhadra	April 2015 to Nov 2017	1864644	0	06-03-2020
		April 2015 to Nov 2017	961565	0	06-03-2020
Total			2826209	0	
Total of Damages and Interest			23091406	2740505	
8	CMO, Varanasi	Employees' share charged from Employer for the period April 2015 to October 2016	9426679	0	27-01-2017
Total			9426679		

Appendix 2.4
Excess payment due to erroneous pay fixation
(Reference: Para 2.12)

Sl. No.	Name of Districts	Name of units	No of cases	Excess Payment (in ₹)
1	Firozabad	CMO, Firozabad	13	18,57,063
2	Kanpur nagar Dehat	CMO, Kanpur nagar Dehat	13	12,46,756
3	Bagpat	CMO, Bagpat	16	12,74,895
4	Pilibhit	CMO, Pilibhit	3	4,69,640
5	Amethi	CMO, Amethi	2	2,67,626
6	Pratapgarh	CMO, Pratapgarh	34	53,97,813
7	Muzaffarnagar	CMO, Muzaffarnagar	10	16,24,216
8	Varanasi	CMO, Varanasi	5	5,06,001
9	Shahjahanpur	CMO, Shahjahanpur	10	12,55,883
10	Mahoba	CMO, Mahoba	3	5,70,153
11	Mirzapur	CMO, Mirzapur	3	5,15,899
12	Kanpur Nagar	CMO, Kanpur Nagar	10	14,88,323
13	Lalitpur	CMO, Lalitpur	1	1,96,291
14	Ayodhya	CMO, Ayodhya	5	9,90,988
15	Aligarh	CMO, Aligarh	6	10,59,706
16	Mau	CMO, Mau	10	19,18,883
17	Kushinagar	CMO, Kushinagar	18	30,45,824
18	Jhansi	CMO, Jhansi	4	5,99,004
		SIC, Divisional District Hospital, Jhansi	1	1,29,384
19	Deoria	CMS, Babu Mohan Singh, District Hospital, Deoria	1	1,98,024
20	Kaushambi	CMO Kaushambi	2	3,18,049
21	Gazipur	CMO Gazipur	5	9,61,175
Total			175	258,91,596

Appendix 2.5
Excess payment of centage charges
(Reference: Para 2.14)

Particulars	Calculation as per Unit (Amount in ₹)	Calculation as per Audit (Amount in ₹)
Estimated Cost of one unit	3401354	34,09,975*
Add contingency @ 1%	34014	34,100
Total (A)	3435368	34,44,075
Deduct 5% of Cost	0	1,72,204
Total (B)	3435368	32,71,871
Add Centage charges @ 12.5%	429421	4,08,984
Total (C)	3864789	36,80,855
Add GST @ 12%	463775	4,41,703
Total (D)	4328564	41,22,558
Add labours Cess @1%	43286	41,226
Total Cost of One Unit	₹ 4371850 Say ₹ 43.72 lakh	₹ 41,63,784 Say ₹ 41.64 lakh
Excess cost paid for One Unit	(₹ 43.72 lakh – ₹ 41.64 lakh) = ₹ 2.08 lakh	
Excess cost paid for 96 Units (₹ in crore)	96 Units x ₹ 2.08 lakh = ₹ 199.68 lakh Say ₹ 2.00 crore	

*inclusive of ₹ 8621 already deducted by Unit in one item of LED street light)