

TABLE OF CONTENTS

| Particulars | Reference to | |
|---|--------------|---------|
| | Paragraph(s) | Page(s) |
| Preface | -- | v |
| Overview | -- | vii-xi |
| Chapter-I | | |
| Introduction | | |
| Introduction | 1.1 | 1 |
| Audit Coverage | 1.2 | 1 |
| Audit Process and Response of Government to Audit | 1.3 | 2-3 |
| Follow up action taken on earlier Audit Reports | 1.4 | 3-4 |
| Status of audit of Accounts of Entities | 1.5 | 5 |
| Status of laying of Separate Audit Reports of Entities in the State Legislature | 1.6 | 5-6 |
| Recoveries at the instance of Audit | 1.7 | 6-7 |
| CHAPTER-II | | |
| COMPLIANCE AUDIT OBSERVATIONS RELATING TO PUBLIC SECTOR UNDERTAKINGS | | |
| Public Works Department | | |
| Uttar Pradesh Rajkiya Nirman Nigam Limited | | |
| Audit of 'Construction of High-Level Cancer Institute' | 2.1 | 9-22 |
| Violation of Government orders relating to e-tendering of works | 2.2 | 23-25 |
| Uttar Pradesh State Bridge Corporation Limited | | |
| Avoidable loss | 2.3 | 25-26 |
| Transport Department | | |
| Uttar Pradesh State Road Transport Corporation | | |
| Avoidable loss of cashback | 2.4 | 26-28 |
| Irregular payments for ITMS project | 2.5 | 28-31 |
| Energy Department | | |
| Audit of 'Procurement and Management of Transformers by DISCOMs' | 2.6 | 32-47 |
| Dakshinanchal Vidyut Vitran Nigam Limited | | |
| Undue favour to Distribution Franchisee | 2.7 | 48-49 |
| Excess payment due to incorrect determination of price variation | 2.8 | 50-51 |
| Unwarranted procurement of SMC Boxes | 2.9 | 51-53 |

| Particulars | Reference to | |
|---|--------------|---------|
| | Paragraph(s) | Page(s) |
| Madhyanchal Vidyut Vitran Nigam Limited | | |
| Unwarranted procurement of material | 2.10 | 53-54 |
| Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited | | |
| Avoidable payment of interest and consequential loss | 2.11 | 54-56 |
| CHAPTER-III | | |
| COMPLIANCE AUDIT OBSERVATIONS RELATING TO DEPARTMENTS AND ENTITIES (OTHER THAN PSUs) | | |
| Department of Environment, Forest and Climate Change | | |
| Fraudulent payment against plantation work | 3.1 | 57-58 |
| Infrastructure and Industrial Development Department | | |
| Uttar Pradesh Expressways Industrial Development Authority | | |
| Excess payment on purchase of land | 3.2 | 58-59 |
| Yamuna Expressway Industrial Development Authority | | |
| Excess payment against area more than actually available in records | 3.3 | 60-61 |

| Appendices | Appendix No. | Page (s) |
|---|--------------|----------|
| Statement showing details of Departments and respective PSUs and other entities | 1 | 63-65 |
| Statement showing the system/procedure prescribed for construction of signature buildings | 2.1 | 66 |
| Statement showing the main components of the estimated cost of work | 2.2 | 67 |
| Statement showing instances where high rates were adopted for various items resulting in inflation of the estimated cost | 2.3 | 68-72 |
| Statement showing instances where incorrect rates were adopted for various items resulting in inflation of the estimated cost | 2.4 | 73-75 |
| Statement showing instances of payment of inflated rates to the Construction Agency resulting in extra expenditure | 2.5 | 76-82 |
| Statement showing activities included in the scope of work of the Consultants which are in the nature of project management | 2.6 | 83 |

| Appendices | Appendix No. | Page (s) |
|---|---------------------|-----------------|
| Statement showing cost of bought out items included in the estimate | 2.7 | 84 |
| Statement showing avoidable loss to the UPSRTC due to failure in implementation of the NETC programme within the specified timeframe | 2.8 | 85 |
| Statement showing progress in implementation of NETC programme by different Regions | 2.9 | 86-87 |
| Statement showing payments made before Go-Live | 2.10 | 88 |
| Statement showing expenditure incurred on purchase of ETMs and VTS | 2.11 | 89 |
| Statement showing three instances of short recovery from Trimax | 2.12 | 90 |
| Statement showing total recoverable amount from the firm | 2.13 | 91 |
| Details of Distribution Transformers procured during the period 2016-17 to 2018-19 | 2.14 | 92 |
| Details of failed Distribution Transformers (DTs) | 2.15 | 93 |
| 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 | 2.16 | 94-97 |
| Statement showing RSC recovered by DVVNL from TPL through TIR mechanism | 2.17 | 98-100 |
| Statement showing excess payment made to suppliers due to incorrect calculation of price variation claims of DTs | 2.18 | 101-105 |
| Statement showing fraudulent payment against plantation works | 3.1 | 106 |
| Statement showing excess payment on purchase of land due to adoption of rates higher than the approved land rates | 3.2 | 107 |
| 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 | 3.3 | 108 |
| Statement showing details of excess payment against area more than actually available in records | 3.4 | 109 |