

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph	Page
Preface	-	v
Overview	-	vii
Chapter-I		
Introduction		
Introduction	1.1	1
Audit Coverage	1.2	1
Audit Process and Response of the Government to Audit	1.3	1
Follow up action taken on earlier Audit Reports	1.4	3
Chapter-II		
Performance Audits		
AGRICULTURAL MARKETING AND AGRICULTURE FOREIGN TRADE DEPARTMENT		
Working of State Agricultural Produce Market Board and Market Committees	2.1	5
SPORTS DEPARTMENT		
Activities of Sports Department	2.2	36
VOCATIONAL EDUCATION AND SKILL DEVELOPMENT DEPARTMENT AND RURAL DEVELOPMENT DEPARTMENT		
Implementation of Deen Dayal Upadhyaya Grameen Kaushalya Yojna in Uttar Pradesh	2.3	68
Chapter-III		
Compliance Audits		
AGRICULTURE EDUCATION AND RESEARCH DEPARTMENT		
Unfruitful expenditure on incomplete construction of technical college building	3.1	107
HOUSING AND URBAN PLANNING DEPARTMENT		
Unfruitful expenditure of ₹ 42.02 crore	3.2	111
MEDICAL EDUCATION AND TRAINING DEPARTMENT		
Avoidable payment of interest on arrears of house tax	3.3	113

Particulars	Reference to	
	Paragraph	Page
MEDICAL HEALTH AND FAMILY WELFARE DEPARTMENT		
Unfruitful expenditure due to not operationalising plastic surgery and burn unit in Dr. Ram Manohar Lohia Male Hospital, Farrukhabad	3.4	115
PRISON ADMINISTRATION AND REFORM SERVICES DEPARTMENT		
Unfruitful expenditure on the solar energy based power backup system	3.5	118
TECHNICAL EDUCATION DEPARTMENT		
Unfruitful expenditure on construction of women's hostel buildings	3.6	120
Unfruitful expenditure on under construction building in Harcourt Butler Technical University	3.7	123
URBAN DEVELOPMENT DEPARTMENT		
Unfruitful Expenditure on incomplete commercial shops	3.8	124
Unfruitful expenditure on incomplete animal shelter homes	3.9	126
Unfruitful Expenditure on construction of Pandal in a private university	3.10	131
Unfruitful expenditure on incomplete shooting range	3.11	133
VOCATIONAL EDUCATION AND SKILL DEVELOPMENT DEPARTMENT AND MINORITY WELFARE AND WAQF DEPARTMENT		
Unfruitful expenditure of ₹ 10.76 crore	3.12	136

APPENDICES		
Number	Particulars	Page No.
1.1	Details of Departments and respective entities	143
2.1.1	Sampled Market Committees and Field Offices of UP State Agriculture Market Board	145
2.1.2	Status of internal audit for the period from 2017-18 to 2021-22	146
2.1.3	Market Committee wise status of dishonoured cheques	147

APPENDICES		
Number	Particulars	Page No.
2.1.4	Non recovery of premium amount for shops allotted to traders as of December 2023	148
2.1.5	Status of rent not recovered as of December 2023	149
2.1.6	Details of Post-wise manpower availability as of March 2022	150
2.1.7	Details of Unconstructed Market Yard	152
2.1.8	Number of Weighmen, Measurers and Palledars	153
2.1.9	Details of Non-functional AMHs	155
2.1.10	Shops in market yards remained unallotted as of December 2023	156
2.2.1	Availability of sports infrastructure as of March 2022	157
2.2.2	Details of budget demand, allotment and expenditure of DoS during 2016-22	159
2.2.3	Details of works executed during 2016-22	160
2.2.4	Poorly maintained/unutilised sports facilities	166
2.2.5	Position of unutilised dormitories during 2016-22	168
2.2.6	Details of sports wise and year wise sanctioned strength and PIP of part-time coaches during 2016-22	169
2.2.7	Unavailability of coaches in test-checked districts	170
2.2.8	Details of hospital/dispensary infrastructure in Sports College	171
2.2.9	Sanctioned strength vis-a-vis men in position during 2021-22	172
2.2.10	Participation of female sportsperson	174
2.2.11	Details of vacancies in female sports hostels	174
2.2.12	Details of female coaches available during 2016-22	175
2.2.13	Details of camps with higher number of female sports persons during 2016-22	176
2.2.14	Financial assistance to Sports Association/ Federation	179
2.2.15	Details of sportsperson registered in camps for which associations were disputed	179
2.3.1	List of Sampled Projects	180
2.3.2	Irregular time extension in YP projects	181
2.3.3	Excess payment to PIAs	182
2.3.4 A	Delay in execution of MoU and release of 1st instalment	183

APPENDICES		
Number	Particulars	Page No.
2.3.4 B	Delay in commencement of training of first batch	184
2.3.5	Non-renewal of performance bank guarantee	185
2.3.6	Details of bank accounts opened by sampled PIAs (AP 2016-19)	187
2.3.7	Details of trainees placed as teacher/Counsellor/ Lab Assistant	188
2.3.8	Verification of placement documents from banks	190
2.3.9	Verification of test checked placements through mobile phone call	192
2.3.10	Shortfall in Inspection by TSA and UPSDM during 2016-17 to 2021-22	199
3.1	Construction of women's hostels in Government Polytechnic	200
3.2	Status of women's hostels in Government Polytechnics as noticed during joint physical inspection during May and June 2023	202
3.3	Progress of Shooting Range	206