

**Table of contents**

	Particulars	Reference to	
		Paragraph (s)	Page (s)
	Preface		v
	Overview		vii-xi
	<b>Chapter-I</b>		
	<b>Overview of Government companies and Statutory corporations</b>	<b>1</b>	
	Introduction	1.1-1.3	1
	Audit Mandate	1.4-1.6	1-2
	Investment in State PSUs	1.7-1.9	2-3
	Budgetary outgo, grants/subsidies, guarantees and loans	1.10-1.11	3-4
	Reconciliation with Finance Accounts	1.12	4-5
	Performance of PSUs	1.13-1.18	5-6
	Arrears in finalisation of accounts	1.19-1.23	7-8
	Winding up of non-working PSUs	1.24-1.26	8
	Accounts comments and internal audit	1.27-1.32	8-10
	Recoveries at the instance of audit	1.33	11
	Status of placement of Separate Audit Reports	1.34	11
	Disinvestment, Privatisation and Restructuring of PSUs	1.35	11-12
	<b>Chapter-II</b>		
	<b>Performance review relating to Government companies</b>	<b>2</b>	
	Performance Audit on the Working of Power Distribution Utilities in Uttar Pradesh		13
	Executive summary	--	13-14
	Introduction	2.1	14-15
	Scope and methodology of audit	2.2	15-16
	Audit objectives	2.3	16
	Audit criteria	2.4	16
	Financial position and working results	2.5	17-18
	Audit findings	2.6	18
	Distribution network planning	2.7-2.11	19-21
	Implementation of centrally sponsored schemes	2.12	21
	Rajiv Gandhi Gramin Vidyutikaran Yojana	2.13-2.22	21-28
	Accelerated/Restructured Accelerated Power Development Reforms Programme	2.23-2.32	28-32
	Aggregate technical and commercial losses	2.33-2.38	32-35
	Operational efficiency	2.39	35
	Sub-transmission & distribution losses	2.40-2.51	36-43
	Billing efficiency	2.52-2.61	43-47
	Revenue collection efficiency	2.62-2.67	47-50
	Tariff fixation	2.68	50-51
	Consumer satisfaction	2.69 & 2.70	51-52

	<b>Chapter-II</b>		
	Energy conservation	2.71	52
	Energy audit	2.72	52-53
	Monitoring by top Management	2.73	53
	Conclusion		53-54
	Recommendations		54
	<b>Chapter-III</b>		
	<b>Performance review relating to Statutory corporation</b>	<b>3</b>	
	Performance Audit on the Working of Uttar Pradesh Avas Evam Vikas Parishad		55
	Executive summary	--	55-56
	Introduction	3.1 & 3.2	56-57
	Audit objectives	3.3	57
	Audit criteria	3.4	57
	Scope and methodology of audit	3.5	57-58
	Financial position and working results	3.6	58
	Audit findings	3.7	58
	Acquisition of land	3.8-3.13	59-63
	Development of land and construction of properties	3.14-3.24	63-69
	Costing of properties	3.25-3.28	69-71
	Allotment of properties	3.29-3.35	71-76
	Manyavar Shri Kanshiram Ji Shahri Garib Avas Yojna	3.36-3.44	76-79
	Monitoring	3.45-3.48	79-80
	Internal control system and internal audit	3.49-3.52	80-81
	Conclusion		81
	Recommendations		82
	<b>Chapter-IV</b>		
	<b>Transaction Audit Observations</b>	<b>4</b>	
	<b>Government companies</b>	--	83
	<b>The Pradeshiya Industrial &amp; Investment Corporation of U.P. Limited</b>		
	Loss due to non-recovery of collection charges	4.1	83-84
	<b>Uttar Pradesh Projects Corporation Limited</b>		
	Avoidable payment of interest on delayed payment of service tax	4.2	84-85
	Extra expenditure on Architect's fee	4.3	85-86
	<b>Uttar Pradesh State Industrial Development Corporation Limited</b>		
	Non-recovery of enhanced premium from Private Entrepreneur	4.4	86-87
	Wasteful expenditure on unauthorised construction	4.5	88
	<b>Madhyanchal Vidyut Vitran Nigam Limited</b>		
	Loss due to allowing higher rates for HV/LV leg coils	4.6	88-90
	Infructuous expenditure on engagement of RITES	4.7	90-91
	Construction activities of electricity lines and sub-stations carried out by Lucknow Electricity Supply Administration	4.8	91-96

<b>Chapter-IV</b>			
	<b>Statutory corporations</b>	--	96
	<b>Uttar Pradesh Financial Corporation</b>		
	Loss in One Time Settlement with loanees	4.9	96-97
	<b>Uttar Pradesh State Road Transport Corporation</b>		
	Non-recovery of compensation in accident cases	4.10	97-98
	Information Technology Support System of Electronic Ticket Issuing Machines in Uttar Pradesh State Road Transport Corporation, Lucknow	4.11	98-103
	<b>Uttar Pradesh Forest Corporation</b>		
	Loss due to non-recovery of tree roots	4.12	103-104
	<b>Uttar Pradesh Avas Evam Vikas Parishad and Uttar Pradesh State Industrial Development Corporation Limited</b>		
	Non-recovery of Trade Tax/VAT	4.13	104-105
	<b>General</b>		
	Follow up action on Audit Reports	4.14	105-107
<b>ANNEXURES</b>			
<b>No.</b>	<b>Particulars</b>		
1	Statement showing particulars of up to date paid up capital, loans outstanding and Manpower as on 31 March 2011 in respect of Government companies and Statutory corporations	1.7	109-116
2	Summarised financial results of Government companies and Statutory corporations for the latest year for which accounts were finalized	1.13	117-124
3	Statement showing grants and subsidy received/receivable, guarantees received, waiver of dues, loans written off and loans converted in to equity during the year and guarantee commitment at the end of March 2011	1.10	125-127
4	Statement showing investment made by the Government in form of equity, loans, grants/subsidies to the working Government companies / Statutory corporations during the years for which accounts have not been finalised	1.22	128
5	Statement showing financial position of Statutory corporations	1.13	129-131
6	Statement showing working results of Statutory corporations	1.13	132-134
7	Statement showing Financial Position of PVVNL for the years 2006-07 to 2010-11	2.5	135
8	Statement showing Financial Position of KESCO for the years 2006-07 to 2010-11	2.5	136
9	Statement showing Financial Position of all DISCOMs for the years 2006-07 to 2010-11	2.5	137
10	Statement showing Working Result of PVVNL for the years 2006-07 to 2010-11	2.5	138
11	Statement showing Working Result of KESCO for the years 2006-07 to 2010-11	2.5	139
12	Statement showing Working Result of all DISCOMs for the years 2006-07 to 2010-11	2.5	140
13	Statement showing particulars of distribution network planned <i>vis-à-vis</i> achievement there against in the State as a whole during 2006-07 to 2010-11	2.7	141

<b>ANNEXURES</b>			
<b>No.</b>	<b>Particulars</b>		
14	Statement showing extra expenditure on procurement of material under RGGVY	2.15	142-144
15	Statement showing Differences of awarded rates across the DISCOMs	2.16	145-147
16	Statement showing Differences of awarded rates across the DISCOMs	2.16	148-150
17	Statement showing excess payment of trade tax	2.18	151-152
18	Statement showing non-deduction of trade tax under RGGVY	2.19	153-154
19	Statement showing excess payment of trade tax under APDRP	2.26	155-156
20	Statement showing non-deduction of trade tax under APDRP	2.27	157-159
21	Statement showing progress of installation of meters in all DISCOMs	2.34	160
22	Statement showing progress of installation of capacitor banks in all DISCOMs during 2006-07 to 2010-11	2.45	161
23	Statement showing targets and actual performance of checking, theft cases detected, assessment made and amount realised in all DISCOMs during 2006-07 to 2010-11	2.50	162
24	Statement showing revenue collection efficiency of PVVNL during 2006-07 to 2010-11	2.62	163
25	Statement showing revenue collection efficiency of KESCO during 2006-07 to 2010-11	2.62	164
26	Statement showing revenue collection efficiency of all DISCOMs during 2006-07 to 2010-11	2.62	165
27	Statement showing details of revenue loss due to delayed approval of tariff order	2.68	166
28	Statement showing financial position of the Parishad	3.6	167
29	Statement showing working results of the Parishad	3.6	168
30	Statement showing incorrect costing	3.27	169-172
31	Statement showing the cases of deficiencies in execution of works	4.8.5	173-175
32	Statement showing paragraphs/Performance Audit for which replies were not received	4.14.1	176
33	Statement showing persistent irregularities pertaining to Government Companies appeared in the Reports of the Comptroller & Auditor General of India (Commercial), Government of Uttar Pradesh	4.14.3	177-180
34	Statement showing persistent irregularities pertaining to Statutory corporations appeared in the Reports of the Comptroller & Auditor General of India (Commercial), Government of Uttar Pradesh	4.14.3	181-182
35	Statement showing the department-wise outstanding Inspection Reports	4.14.4	183
36	Statement showing the department-wise draft paragraphs/Performance Audit replies to which were awaited	4.14.4	184