

## TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph No.	Page No.
<b>Preface</b>		v
<b>Overview</b>		vii
<b>Chapter I Introduction</b>		
About this Report	1.1	1
Auditee Profile	1.2	1
Audit Coverage	1.3	2
Response of the Government to Audit	1.4	2
Action taken on earlier Audit Reports	1.5	3
<b>Chapter II Performance Audit</b>		
<b>PUBLIC WORKS DEPARTMENT</b>		
Performance Audit on Indo-Nepal Border Road Project	2	5
<b>Chapter III Compliance Audit</b>		
<b>ANIMAL HUSBANDRY DEPARTMENT</b>		
Audit of Adequacy and Development of Infrastructure for Animal Husbandry	3.1	37
<b>PUBLIC WORKS DEPARTMENT</b>		
Audit of Road Works Funded through State Road Fund	3.2	52
<b>URBAN DEVELOPMENT DEPARTMENT</b>		
Audit of Kumbh Mela 2019	3.3	70
<b>VOCATIONAL EDUCATION AND SKILL DEVELOPMENT DEPARTMENT</b>		
Audit of Upgradation of Government Industrial Training Institutes in Uttar Pradesh	3.4	99
<b>BASIC EDUCATION DEPARTMENT</b>		
Irregularities in procurement of school bags and unfruitful expenditure on undisbursed school bags	3.5	121
<b>HIGHER EDUCATION DEPARTMENT</b>		
Unfruitful expenditure on installation of networking system	3.6	125
<b>IRRIGATION AND WATER RESOURCE DEPARTMENT</b>		
Loss of ₹ 28.44 crore to the Government	3.7	127
Undue benefit to the contractor	3.8	132

<b>MEDICAL HEALTH AND FAMILY WELFARE DEPARTMENT</b>		
Undue benefit to suppliers	3.9	134
Unfruitful expenditure on Central Oxygen System	3.10	135
<b>PANCHAYATI RAJ DEPARTMENT</b>		
Non-recovery of revenue	3.11	137
<b>PUBLIC WORKS DEPARTMENT</b>		
Unfruitful expenditure on incomplete bridge	3.12	138
Unfruitful expenditure of ₹ 1.90 crore on construction of bridge	3.13	140
Unfruitful expenditure on incomplete bypass road	3.14	141
Unauthorised aid to the contractors	3.15	143
<b>SOCIAL WELFARE DEPARTMENT</b>		
Unfruitful expenditure on construction of girls' hostels	3.16	146
Unfruitful expenditure on construction of residential schools	3.17	147
<b>TECHNICAL EDUCATION DEPARTMENT</b>		
Unfruitful expenditure on government polytechnic building	3.18	151
<b>URBAN DEVELOPMENT DEPARTMENT</b>		
Unfruitful Expenditure of ₹ 1.32 crore	3.19	153
Loss of interest of ₹ 2.49 crore	3.20	154
<b>URBAN EMPLOYMENT AND POVERTY ALLEVIATION DEPARTMENT</b>		
Unfruitful expenditure of ₹ 1.50 crore	3.21	155
<b>APPENDICES</b>		
<b>Number</b>	<b>Particulars</b>	<b>Page No.</b>
<b>2.1A</b>	Application of different rates of machinery in different DPRs in analysis of Dense Graded Bituminous Macadam and Bituminous Concrete	159
<b>2.1 B</b>	Preparation of detailed estimates/DPRs	160
<b>2.2</b>	Invitation and Opening of Bids before according TS and Delay in execution of Contract Bonds	163
<b>2.3</b>	Execution of contracts for lesser length of roads	165
<b>2.4</b>	Details of mobilisation advances	166
<b>2.5</b>	Details of equipment advances	167
<b>2.6</b>	Payment for Vehicles	168
<b>2.7</b>	Mandatory quality tests of materials	169
<b>2.8</b>	Monitoring of road construction	174
<b>2.9</b>	Bitumen supplied by oil companies	175
<b>2.10</b>	Cost overrun due to delays in completion of sanctioned works under INBRP	176
<b>2.11</b>	Link roads for BOPs not falling on main alignment of 12 sanctioned projects	177

<b>2.12</b>	Details of BOPs away from constructed INBRP road as of December 2019	177
<b>3.1.1</b>	Availability of Animal Husbandry Infrastructures	178
<b>3.1.2</b>	Availability of medicines in test-checked VHs during 2018-19	179
<b>3.1.3</b>	Availability of equipment in test-checked VHs during 2018-19	182
<b>3.1.4</b>	Necessary equipment and medicine for Mobile Clinics	183
<b>3.2.1</b>	Excess Expenditure of ₹ 2.54 crore	184
<b>3.2.2</b>	Delay in accord of technical sanction by more than 15 days stipulated timelines	187
<b>3.2.3</b>	Invitation of tender prior to Administrative/Technical Approval	188
<b>3.2.4</b>	Opening of financial bids before TS	189
<b>3.2.5</b>	Short term tenders	190
<b>3.2.6</b>	Restrictive conditions in NIT	191
<b>3.2.7</b>	Revision of bill of quantity	191
<b>3.2.8</b>	Contractor deprived from bids due to revision of BOQ after bid opening	192
<b>3.2.9</b>	Deficient technical evaluation	193
<b>3.2.10</b>	Negotiation with bidders	194
<b>3.2.11</b>	e-Tendering and manual submission of documents	195
<b>3.2.12</b>	Delay in execution of contracts	196
<b>3.2.13</b>	Advances to contractor without proof of utilisation	197
<b>3.2.14</b>	Secured advance	197
<b>3.2.15</b>	Retention money not deducted from bills	198
<b>3.2.16</b>	Labour cess not deducted from contractor's bill	199
<b>3.2.17</b>	Irregular extra item	200
<b>3.2.18</b>	Non-adjustment of GST from bills	200
<b>3.2.19</b>	Short performance security against contracts	201
<b>3.2.20</b>	Insurance cover not provided by contractors	202
<b>3.2.21</b>	Delay in completion of works and sanction of time extension	203
<b>3.2.22</b>	Payment of bituminous items without obtaining CRC	204
<b>3.3.1</b>	Department /agency-wise activities	205
<b>3.3.2</b>	Works selected for detailed audit examination	206
<b>3.3.3</b>	Records/information not submitted to Audit	207
<b>3.3.4</b>	Department/agency-wise allotment and expenditure as of July 2019	209
<b>3.3.5</b>	Department/agency-wise allotment and expenditure of the offices covered in audit as of July 2019	210
<b>3.3.6</b>	Detail of delayed/non-execution of works	211
<b>3.3.7</b>	Over estimation of overhead charges	213

<b>3.3.8</b>	Excess expenditure on laying of bituminous layers in roads	214
<b>3.3.9</b>	Excess expenditure due to laying of extra offset in road works	216
<b>3.3.10</b>	Short deposit of Performance Security	217
<b>3.3.11</b>	Non-verification of royalty passes	218
<b>3.3.12</b>	Excess expenditure on barricading work	220
<b>3.3.13</b>	Details of tests carried out by Third Party Inspection Agency	221
<b>3.3.14</b>	Non-submission of Consignee Receipt Certificates (CRCs)	222
<b>3.4.1</b>	Affiliation status of sampled GITIs	224
<b>3.4.2</b>	Component wise expenditure by GITIs as against approved Institute Development Plan under PPP Scheme	225
<b>3.4.3</b>	Human resources in sampled GITIs	227
<b>3.4.4</b>	Scheme objectives pursued by IMCs	229
<b>3.5</b>	Recoverable amount of penalty	230
<b>3.6</b>	Year-wise detail of liquor shops running in the rural areas and license recoverable	231
<b>3.7</b>	List of common invoices submitted by the contractor to Construction Division-2, Lucknow and Provincial Division, Etah/ Provincial Division, Kasganj for two different road works	232