

Table of Contents

Particulars	Reference to	
	Paragraph No.	Page No.
Preface		vii
Overview		ix
Chapter 1 Introduction		
Budget Profile	1.1	01
Application of resources of the State Government	1.2	01
Persistent Savings	1.3	02
Grants-in-aid from Government of India	1.4	03
Utilisation Certificates not submitted	1.5	03
Financial Health of the State	1.6	04
Planning and conduct of audit	1.7	04
Lack of responsiveness of the Government to Inspection Reports	1.8	05
Follow-up on Audit Reports	1.9	06
Government response to significant audit observations (draft reports paragraphs)	1.10	06
Chapter 2 Performance Audit		
BASIC EDUCATION DEPARTMENT		
Implementation of Right of Children to Free and Compulsory Education Act, 2009	2.1	07
FOOD AND CIVIL SUPPLIES DEPARTMENT		
Information System Audit of End-to-End Computerisation of Targeted Public Distribution System Operations	2.2	47
Chapter 3 Audit of Transactions		
FOOD SAFETY AND DRUG ADMINISTRATION DEPARTMENT		
Implementation of Food Safety and Standards Act, 2006	3.1	73
JUDICIARY DEPARTMENT		
Modernisation of Judicial Infrastructure in Lower Courts	3.2	95
MEDICAL EDUCATION DEPARTMENT		
Equipment management in Medical Colleges of Uttar Pradesh	3.3	105
AGRICULTURE DEPARTMENT		
Delay in construction of independent feeder line	3.4	115
Loss on production of seeds due to not taking possession of land transfer by Yamuna Expressway Authority	3.5	116

BACKWARD CLASS WELFARE DEPARTMENT		
Unfruitful Expenditure on construction of Other Backward Class girls hostel	3.6	117
HOME DEPARTMENT		
Injudicious purchase of troop carriers	3.7	119
Recovery of ₹ 34.44 crore from Railways not realized	3.8	120
HORTICULTURE AND FOOD PROCESSING DEPARTMENT		
Deposit of ₹ 32.60 crore in State Employment Guarantee Fund	3.9	121
IRRIGATION AND WATER RESOURCES DEPARTMENT		
Royalty not recovered (₹ 444.82 crore)	3.10	123
Failure to recover Centage Charges	3.11	124
Excess payment of ₹ 6.89 crore to the contractor	3.12	125
Irregular construction of tube wells in over exploited blocks	3.13	127
Loss of ₹ 2.56 crore due to adoption of higher carriage rates	3.14	128
Loss to the Government due to inflated estimate	3.15	128
LABOUR DEPARTMENT		
Avoidable Expenditure on organising ceremonial functions	3.16	130
MEDICAL EDUCATION AND TRAINING DEPARTMENT		
Functioning of State Drug Testing Laboratory	3.17	131
Avoidable payment of fixed electricity charges	3.18	133
MINOR IRRIGATION AND GROUND WATER DEPARTMENT		
Loss of ₹ 1.04 crore due to rejection of bids of lower rate	3.19	134
Unfruitful expenditure of ₹ 5.94 crore	3.20	135
MINORITY WELFARE AND WAQF DEPARTMENT		
Unfruitful Expenditure on construction of polytechnic building	3.21	136
PUBLIC WORKS DEPARTMENT		
Unauthorised payment to contractors	3.22	138
Excess consumption of Wet Mix Macadam	3.23	140
Excess expenditure of ₹ 12.72 crore in construction of road	3.24	141
Excess payment of ₹ 2.62 crore to the contractor	3.25	143
REVENUE DEPARTMENT		
Unfruitful expenditure on construction of residential quarters	3.26	144
SOCIAL WELFARE DEPARTMENT		
Unfruitful expenditure on construction of Scheduled Caste girls hostel	3.27	146
TECHNICAL EDUCATION DEPARTMENT		
Unfruitful Expenditure on construction of polytechnic building	3.28	147
VOCATIONAL EDUCATION DEPARTMENT		
Unfruitful expenditure on construction of ITI building	3.29	149

APPENDICES		
Number	Particulars	Page No.
2.1.1	Details showing major interventions under SSA	153
2.1.2	Timeline for completion of various activities under RTE Act	154
2.1.3	Statement showing audit criteria for Performance Audit on RTE	154
2.1.4	Statement showing difference in DISE data and data found in joint physical inspection of test checked schools in Gorakhpur, Kanpur Dehat, Pilibhit, Rampur and Sonbhadra districts	155
2.1.5	Comparison of two sets of data - UDISE and AWP&B –number of schools	155
2.1.6	Statement showing difference in figures of expenditure reported in UCs and Annual Financial Statements	156
2.1.7	Year-wise position of funds in transit for SSA, NPEGEL and KGBVs	156
2.1.8	Statement showing operation of multiple bank accounts under SSA	157
2.1.9	Details showing suspected misappropriation of funds received for construction of school building	158
2.1.10	Details showing incomplete construction of school buildings and ACRs in district Sultanpur found during joint physical inspection	159
2.1.11	Statement showing short enrolment of children in Upper Primary Schools	159
2.1.12	Statement showing excess enrolment of children in Primary Schools	159
2.1.13	Details showing Identification and enrolment of children in test-checked districts	160
2.1.14	Details showing reasons for children remaining out of school	161
2.1.15	Details showing OSC identified and enrolled during 2011-16	162
2.1.16	Statement showing enrolment of children above 14 years during 2010-16	162
2.1.17	Statement showing increase/decrease in enrolment in private and Government schools	162
2.1.18	Statement showing target for attendance and achievement there against during 2010-16	163
2.1.19	Statement showing names of printers with whom agreements were executed during 2015-16 who were found using substandard papers and defective printing during 2010-11	163
2.1.20	Statement showing excess procurement of text books during 2012-16	164
2.1.21	Details showing transportation of books in test-checked districts	165
2.1.22	Delays at various levels in procurement and distribution of Free Text Books during 2010-16	169

Audit Report (General and Social Sector) for the year ended 31 March 2016

2.1.23	Statement showing allotment, expenditure and coverage of children under Free Text Books component	169
2.1.24	Statement showing belated supply of uniforms to students (State as a whole)	170
2.1.25	Statement showing delay in distribution of uniforms to children (in test-checked districts)	171
2.1.26	Statement showing year-wise position of construction of Primary and Upper Primary Schools	171
2.1.27	Statement showing reasons for schools not constructed	172
2.1.28	Details showing schools running without building, in rented building and in dilapidated building	173
2.1.29	Details showing multiple schools running in single building	174
2.1.30	Statement showing status of construction of composite schools in test checked districts	174
2.1.31	Details showing irregularities in construction of ACRs in violation of norms	175
2.1.32	Details showing blockade of funds in test checked districts	176
2.1.33	Statement showing Pupil-Teacher Ratio in government/ government aided and private schools during 2010-16	177
2.1.34	Statement showing excess deployment of teachers in schools	177
2.1.35	Statement showing short deployment of teachers in schools	178
2.1.36	Statement showing instructional days achieved during 2010-16	178
2.1.37	Statement showing availability and utilization of computers in test checked districts	179
2.1.38	Details showing enrolment of girls against the seats available in KGBVs	180
2.1.39	Statement showing avoidable expenditure on CWSN	180
2.1.40	Details showing implementation of programme for strengthening of madarasas	181
2.1.41	Statement showing improper implementation of RAA-PBBB scheme	183
2.1.42	Statement showing monitoring of implementation of child rights by Basic Shiksha Parishad	184
2.1.43	Statement showing actual number of meeting of Executive Council of Education for all Project board held during 2010-16 against the prescribed norm of holding meetings, as per paragraph 7.11 of SSA framework	184
2.1.44	Important decisions not implemented by the Executive Committee	185
2.1.45	Statement showing research studies undertaken during 2010-15 but not put up to Executive Committee	186
2.1.46	Statement showing monitoring by Block and lower level functionaries against the prescribed norms	187
2.2.1	Head-wise funds approved by GoI, funds allotted and	188

	expenditure incurred by GoUP	
2.2.2	District-wise funds allotted and expenditure incurred with percentage expenditure	189
2.2.3	Excess procurement of hardware/software items	192
2.2.4	Delay in distribution of hardware items in Districts, Blocks and Godowns	192
2.2.5	Difference in allocation from district level against State allocation in test-checked districts	193
2.2.6	Mobile SMS alerts to beneficiaries	193
3.1.1	Complete Information in Form-B not submitted in sampled districts	194
3.1.2	Number of failed samples in unregistered FBOs out of test-checked cases in sampled districts	195
3.1.3	License for molasses by central licensee sugar units	195
3.1.4	Year-wise Periodical Inspection of Registration and licenses issued in Test-Checked 10 Districts	196
3.1.5	Detail of District wise sample collections	199
3.1.6	Details of short charging of fee	199
3.1.7	Details of shortages of equipment in test-checked State laboratories	200
3.1.8	Cases Sent to Referral Lab Kolkata but report not received	201
3.1.9	Details of Goods Seized by Dos	202
3.1.10	Advisory Committee Meeting in selected districts	203
3.2.1	Details showing releases of funds without ensuring physical progress	204
3.2.2	Details showing accrued interest not credited in the Government revenue	205
3.2.3	Cost over-run in works in sampled districts	209
3.2.4	Details of reasons for revision in costs	210
3.2.5	Cases of inadequate surveys in test-checked districts	212
3.2.6	Cases of unavailability of clear site in test-checked districts	213
3.2.7	Cases of delayed approval of maps in test-checked districts	214
3.2.8	Details showing works taken up during 2011-16 in sampled districts	215
3.2.9	Details showing works awarded to PSUs without agreements/MoUs during 2011-16 in sampled districts	217
3.2.10	Details showing cases of time over-run in sampled districts	219
3.3.1	Shortage of teaching equipment in clinical departments	221
3.3.2	Department wise shortage of teaching equipment (other than clinical)	223
3.4	Details of loss of interest on Centage charges to the government	224
3.5	Details of Tube wells constructed in Over-exploited/Critical zone after prohibited by the Government in October 2014	225

Audit Report (General and Social Sector) for the year ended 31 March 2016

3.6	Details of excess payment due to provisioning of higher rate for carriage in schedule of rates	226
3.7	Computation for excess payment due to extra carriage, loading, unloading, stacking and wrong conversion rate	227
3.8	Details of avoidable payment due to failure in revising the demand	229
3.9	Details of loss due to execution of contracts on higher rate by rejecting lower bids	231
3.10	Details of payment made to the contractor for excess use of bitumen	232
3.11	Details of widening and strengthening Arch Gursarai Mau Marg km 1 to 71 (180) calculation of excess GSB	234
3.12	Details of overlay in terms of BM for both chainages against the requirement	235
3.13	Details of adoption of higher specifications coupled with wrong calculation of characteristic deflection	235