## TABLE OF CONTENTS

Paragraph(s)   Page(s)   V	Particulars	Reference to	
Vii-xiv   PART-A   FUNCTIONING OF PUBLIC SECTOR UNDERTAKINGS (PSUs)		Paragraph(s)	Page(s)
PART-A   FUNCTIONING OF PUBLIC SECTOR UNDERTAKINGS (PSUs)			·
Submission of Power Sector Undertakings   1.2   7-8	Overview		vii-xiv
INTRODUCTION	PART-A		
1-2	FUNCTIONING OF PUBLIC SECTOR UNDE	RTAKINGS (PS	SUs)
Accountability framework Submission of accounts by Public Sector Undertakings (PSUs) Investment by Government of Uttar Pradesh in State Public Sector Undertakings (PSUs)  PART-I  POWER SECTOR UNDERTAKINGS CHAPTER-I  FUNCTIONING OF POWER SECTOR UNDERTAKINGS Introduction I.1 7  Formation of Power Sector Undertakings Investment, restructuring and privatisation of Power Sector Undertakings Investment in Finance Accounts of Government of Uttar Pradesh Submission of Accounts by Power Sector Undertakings Investment of Power Sector Undertakings Investment of Accounts by Power Sector Undertakings Investment of I.6 Investment Investment of I.6 Investment In	INTRODUCTION		
Submission of accounts by Public Sector Undertakings (PSUs)   1.00   1	General		
PART-I	Accountability framework	3-4	
PART-I		5-6	3-4
POWER SECTOR UNDERTAKINGS		7-9	4-5
Tennation of Power Sector Undertakings  Introduction  Intr	PART-I		
FUNCTIONING OF POWER SECTOR UNDERTAKINGS  Introduction 1.1 7 Formation of Power Sector Undertakings 1.2 7-8 Disinvestment, restructuring and privatisation of Power Sector Undertakings Investment in Power Sector Undertakings 1.4 9 Budgetary support to Power Sector Undertakings 1.5 10-11 Reconciliation with Finance Accounts of Government of 1.6 11-12 Uttar Pradesh Submission of Accounts by Power Sector Undertakings 1.7.1-1.7.2 12-13 Winding up of non-functional State Power Sector PSUs 1.8 13 Performance of Power Sector Undertakings 1.9-1.19 13-19 Assistance under Ujwal DISCOM Assurance Yojana 1.20 20-22 (UDAY) Comments on Accounts of Power Sector Undertakings 1.21 22 Compliance Audit Paragraphs 1.22 22-23 Follow-up action on Audit Reports 1.23-1.25 23-24 Recoveries at the instance of Audit 1.26 24  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department Uttar Pradesh Power Transmission Corporation Limited Infructuous expenditure on construction of transmission 2.1 25-26	POWER SECTOR UNDERTAK	INGS	
Introduction 1.1 7 Formation of Power Sector Undertakings 1.2 7-8 Disinvestment, restructuring and privatisation of Power 1.3 9 Sector Undertakings Investment in Power Sector Undertakings 1.4 9 Budgetary support to Power Sector Undertakings 1.5 10-11 Reconciliation with Finance Accounts of Government of 1.6 11-12 Uttar Pradesh Submission of Accounts by Power Sector Undertakings 1.7.1-1.7.2 12-13 Winding up of non-functional State Power Sector PSUs 1.8 13 Performance of Power Sector Undertakings 1.9-1.19 13-19 Assistance under Ujwal DISCOM Assurance Yojana 1.20 20-22 (UDAY) Comments on Accounts of Power Sector Undertakings 1.21 22 Compliance Audit Paragraphs 1.22 22-23 Follow-up action on Audit Reports 1.23-1.25 23-24 Recoveries at the instance of Audit 1.26 24  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department Uttar Pradesh Power Transmission Corporation Limited Infructuous expenditure on construction of transmission 2.1 25-26	CHAPTER-I		
Formation of Power Sector Undertakings  Disinvestment, restructuring and privatisation of Power Sector Undertakings  Investment in Power Sector Undertakings  Budgetary support to Power Sector Undertakings  Reconciliation with Finance Accounts of Government of Uttar Pradesh  Submission of Accounts by Power Sector Undertakings  Winding up of non-functional State Power Sector PSUs  Performance of Power Sector Undertakings  Assistance under Ujwal DISCOM Assurance Yojana (UDAY)  Comments on Accounts of Power Sector Undertakings  1.21  22  Compliance Audit Paragraphs  1.22  Compliance Audit Paragraphs  1.23  Follow-up action on Audit Reports  Recoveries at the instance of Audit  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department  Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission  2.1  25-26	FUNCTIONING OF POWER SECTOR UN	DERTAKINGS	\$
Disinvestment, restructuring and privatisation of Power Sector Undertakings  Investment in Power Sector Undertakings  Budgetary support to Power Sector Undertakings  Reconciliation with Finance Accounts of Government of Uttar Pradesh  Submission of Accounts by Power Sector Undertakings  Submission of Accounts by Power Sector Undertakings  Winding up of non-functional State Power Sector PSUs  Performance of Power Sector Undertakings  1.7.1-1.7.2  12-13  Winding up of non-functional State Power Sector PSUs  Assistance under Ujwal DISCOM Assurance Yojana (UDAY)  Comments on Accounts of Power Sector Undertakings  1.20  20-22  Compliance Audit Paragraphs  1.22  Compliance Audit Paragraphs  1.23-1.25  23-24  Recoveries at the instance of Audit  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department  Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission  2.1  25-26	Introduction	1.1	7
Sector Undertakings Investment in Power Sector Undertakings Budgetary support to Power Sector Undertakings Reconciliation with Finance Accounts of Government of 1.6 11-12 Uttar Pradesh Submission of Accounts by Power Sector Undertakings 1.7.1-1.7.2 12-13 Winding up of non-functional State Power Sector PSUs 1.8 13 Performance of Power Sector Undertakings 1.9-1.19 13-19 Assistance under Ujwal DISCOM Assurance Yojana 1.20 20-22 (UDAY) Comments on Accounts of Power Sector Undertakings 1.21 22 Compliance Audit Paragraphs 1.22 22-23 Follow-up action on Audit Reports Recoveries at the instance of Audit 1.26 24  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department Uttar Pradesh Power Transmission Corporation Limited Infructuous expenditure on construction of transmission 2.1 25-26	Formation of Power Sector Undertakings	1.2	7-8
Budgetary support to Power Sector Undertakings Reconciliation with Finance Accounts of Government of Uttar Pradesh Submission of Accounts by Power Sector Undertakings 1.7.1-1.7.2 12-13 Winding up of non-functional State Power Sector PSUs 1.8 13 Performance of Power Sector Undertakings 1.9-1.19 13-19 Assistance under Ujwal DISCOM Assurance Yojana (UDAY) Comments on Accounts of Power Sector Undertakings 1.21 22 Compliance Audit Paragraphs 1.22 22-23 Follow-up action on Audit Reports Recoveries at the instance of Audit 1.26 24  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department Uttar Pradesh Power Transmission Corporation Limited Infructuous expenditure on construction of transmission 2.1 25-26		1.3	9
Reconciliation with Finance Accounts of Government of Uttar Pradesh  Submission of Accounts by Power Sector Undertakings  Winding up of non-functional State Power Sector PSUs  Performance of Power Sector Undertakings  1.9-1.19  Assistance under Ujwal DISCOM Assurance Yojana (UDAY)  Comments on Accounts of Power Sector Undertakings  1.20  Compliance Audit Paragraphs  1.22  Compliance Audit Paragraphs  Follow-up action on Audit Reports  Recoveries at the instance of Audit  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department  Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission  2.1  25-26	Investment in Power Sector Undertakings	1.4	9
Uttar PradeshSubmission of Accounts by Power Sector Undertakings1.7.1-1.7.212-13Winding up of non-functional State Power Sector PSUs1.813Performance of Power Sector Undertakings1.9-1.1913-19Assistance under Ujwal DISCOM Assurance Yojana (UDAY)1.2020-22Comments on Accounts of Power Sector Undertakings1.2122Compliance Audit Paragraphs1.2222-23Follow-up action on Audit Reports1.23-1.2523-24Recoveries at the instance of Audit1.2624CHAPTER-IICOMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGSEnergy DepartmentUttar Pradesh Power Transmission Corporation LimitedInfructuous expenditure on construction of transmission2.125-26	Budgetary support to Power Sector Undertakings	1.5	10-11
Winding up of non-functional State Power Sector PSUs  Performance of Power Sector Undertakings  Assistance under Ujwal DISCOM Assurance Yojana (UDAY)  Comments on Accounts of Power Sector Undertakings  Compliance Audit Paragraphs  Follow-up action on Audit Reports  Recoveries at the instance of Audit  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department  Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission  2.1 25-26		1.6	11-12
Performance of Power Sector Undertakings Assistance under Ujwal DISCOM Assurance Yojana (UDAY)  Comments on Accounts of Power Sector Undertakings 1.21 22 Compliance Audit Paragraphs 1.22 22-23 Follow-up action on Audit Reports 1.23-1.25 23-24 Recoveries at the instance of Audit  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department  Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission 2.1 25-26	Submission of Accounts by Power Sector Undertakings	1.7.1-1.7.2	12-13
Assistance under Ujwal DISCOM Assurance Yojana (UDAY)  Comments on Accounts of Power Sector Undertakings 1.21 22 Compliance Audit Paragraphs 1.22 22-23 Follow-up action on Audit Reports 1.23-1.25 Recoveries at the instance of Audit 1.26 24  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission 2.1 25-26	Winding up of non-functional State Power Sector PSUs	1.8	13
Comments on Accounts of Power Sector Undertakings 1.21 22 Compliance Audit Paragraphs 1.22 22-23 Follow-up action on Audit Reports 1.23-1.25 23-24 Recoveries at the instance of Audit 1.26 24  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department Uttar Pradesh Power Transmission Corporation Limited Infructuous expenditure on construction of transmission 2.1 25-26	Performance of Power Sector Undertakings	1.9-1.19	13-19
Compliance Audit Paragraphs Follow-up action on Audit Reports Recoveries at the instance of Audit  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department Uttar Pradesh Power Transmission Corporation Limited Infructuous expenditure on construction of transmission 2.1 22-23 22-23 1.22-24 1.22-25 23-24 1.26 24 25-26		1.20	20-22
Follow-up action on Audit Reports  Recoveries at the instance of Audit  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department  Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission  2.1  23-24  24  24  25-26	Comments on Accounts of Power Sector Undertakings	1.21	22
Recoveries at the instance of Audit  CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department  Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission  2.1  25-26	Compliance Audit Paragraphs	1.22	22-23
CHAPTER-II  COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department  Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission 2.1 25-26	Follow-up action on Audit Reports	1.23-1.25	23-24
COMPLIANCE AUDIT OBSERVATIONS RELATING TO POWER SECTOR UNDERTAKINGS  Energy Department Uttar Pradesh Power Transmission Corporation Limited Infructuous expenditure on construction of transmission 2.1 25-26	Recoveries at the instance of Audit	1.26	24
UNDERTAKINGS  Energy Department  Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission  2.1  25-26	CHAPTER-II		
Uttar Pradesh Power Transmission Corporation Limited  Infructuous expenditure on construction of transmission  2.1  25-26		NG TO POWER	SECTOR
Limited2.125-26Infructuous expenditure on construction of transmission2.125-26	<b>Energy Department</b>		
1	*		
	Infructuous expenditure on construction of transmission line	2.1	25-26
Purvanchal Vidyut Vitran Nigam Limited			
Undue benefit to the Contractor 2.2 26-28	·	2.2	26-28

i

	Reference to			
Particulars	Paragraph(s)	Page(s)		
PART-II				
STATE PUBLIC SECTOR UNDERTAKINGS (OTHER THAN POWER SECTOR)				
CHAPTER-III				
FUNCTIONING OF STATE PUBLIC SECTOR UNDERTAKINGS				
(OTHER THAN POWER SECT Introduction		20.20		
	3.1-3.2	29-30		
Investment in State PSUs (other than Power Sector)	3.3-3.4	30-32		
Disinvestment, restructuring and privatisation of State PSUs (other than Power Sector)				
Budgetary Support to State PSUs (other than Power Sector)	3.6	32-33		
Reconciliation with Finance Accounts of Uttar Pradesh	3.7	33		
Submission of Accounts by State PSUs (other than Power Sector)	3.8	33-35		
Impact of non-finalisation of Accounts of State PSUs (other than Power Sector)	3.9	35		
Winding up of non-functional State PSUs (other than Power Sector)	3.10	35		
Placement of Separate Audit Reports of Statutory Corporations	3.11	35-36		
Performance of State PSUs (other than Power Sector)	3.12-3.23	36-44		
Comments on Accounts of State PSUs (other than Power Sector)	3.24-3.25	44-46		
Compliance Audit Paragraphs	3.26	46		
Follow-up action on Audit Reports	3.27-3.29	46-47		
CHAPTER-IV				
COMPLIANCE AUDIT OBSERVATIONS RELATI SECTOR UNDERTAKINGS (OTHER THAN				
Public Works Department				
Uttar Pradesh Rajkiya Nirman Nigam Limited				
Avoidable expenditure and loss of revenue	4.1	49-50		
<b>Uttar Pradesh State Bridge Corporation Limited</b>				
Avoidable payment of interest	4.2	50-51		
Undue favour to contractor	4.3	51-53		
Urban Development Department				
Uttar Pradesh Jal Nigam Limited				
Avoidable payment of electricity charge	4.4	54-55		
PART-B				
DEPARTMENTS AND ENTITIES (OTHER THAN PUBLIC SECTOR UNDERTAKINGS) UNDER ECONOMIC SECTOR				
CHAPTER-V				
Functioning of Departments and Entities (other than Public Sector Undertakings) under Economic Sector				
Introduction	5.1	57		
Profile of Departments and Authorities	5.2	57-58		
Audit Coverage	5.3	58		

Doubland	Reference to	
Particulars Particulars Particulars	Paragraph(s)	Page(s)
Response of Government to Audit	5.4	58-59
Action taken on earlier Audit Reports	5.5	59-60
Status of Audit of Accounts of Entities	5.6	60-63
Recoveries at the instance of Audit	5.7	63
CHAPTER-VI		
COMPLIANCE AUDIT OBSERVATIONS RELATING ENTITIES (OTHER THAN PUBLIC SECTOR UNI ECONOMIC SECTOR		· · · · · · · · · · · · · · · · · · ·
Energy Department		
Government Receipt kept out of Government Account	6.1	65-66
Housing and Urban Planning Department		
Undue benefit to the developer by allowing higher FAR retrospectively without charging it	6.2	66-67
Lucknow Development Authority		
Avoidable payment of interest on security deposit due to deficient contract clause	6.3	68-69
Undue favour to the Contractor	6.4	70-71
Meerut Development Authority		
Exorbitant expenditure on construction of residence for Vice Chairman	6.5	71-73
Ghaziabad Development Authority		
Undue favour to the developer	6.6	73-74
<b>Environment, Forest and Climate Change Department, GoUP</b>		
Non-levy and non-realisation of Premium and Lease rent	6.7	74-75
Infrastructure and Industrial Development Department		
Greater Noida Industrial Development Authority		
Extra expenditure due to award of sweeping contract at higher rate	6.8	75-76
Audit Impact		
Extra expenditure in execution of extra item of work	6.9	76-77
Appendices	No.	Page (s)
Summarised financial results of 11 Power Sector Undertakings covered in this Chapter for the latest year for which accounts were finalised	1.1	79-80
Investment made by GoUP and others in 11 Power Sector PSUs covered in this Chapter as on 31 March 2019	1.2	81
Statement showing position of State Government investment in State PSUs (Power Sector) accounts of which are in arrears during the period of arrears	1.3	82

Appendices	No.	Page (s)
Details of Top Profit/Loss making PSUs during 2018-19	1.4	83
Statement showing State Government funds infused in the four Power Sector Undertakings from the year 2000-2001 to 2018-19	1.5	84
Statement showing loss of interest on mobilisation advance	2.1	85
Summarised financial results of PSUs (other than Power Sector) covered in this Chapter for the latest year for which accounts were finalised	3.1	86-88
Details of State PSUs (other than Power Sector) not covered in this Chapter	3.2	89-93
Statement showing position of equity and outstanding loans relating to State PSUs (other than Power Sector) covered in this Chapter as on 31 March 2019	3.3	94-96
Statement showing difference between Finance Accounts of Government of Uttar Pradesh and Accounts of the State PSUs (other than Power Sector) in respect of balances of Equity, Loans and Guarantees as on 31 March 2019	3.4	97-102
Statement showing position of State Government investment in State PSUs (other than Power Sector) accounts of which were in arrears	3.5	103-105
Statement showing State Government fund infused in State PSUs (other than Power Sector) during the period from 2000-01 to 2018-19	3.6	106-110
Statement showing avoidable payment of electricity charge due to incorrect billing and excess contracted demand in Koniya SPS (contracted load 2000 KVA)	4.1	111-113
Statement showing avoidable payment of electricity charge due to incorrect billing in Deenapur STP (contracted load 1200 KVA)	4.2	114-116
Statement showing loss due to exemption from payment of City Development Charges (CDC) to the developer in Lucknow Development Authority	6.1	117
Statement showing benefit allowed to the developer by Lucknow Development Authority by allowing higher FAR without levy of CDC	6.2	118-120
Statement showing non-inclusion of administrative charges in the total acquisition charges of land to be paid by integrated township developer	6.3	121
Statement showing non-realisation of the premium and lease rent	6.4	122
Excess analysed cost of centre brushes and uniforms by GNIDA	6.5	123