

PREFACE

To present a homogenous report of the State Excise Department of Uttar Pradesh, it was felt by us that a performance audit of State Excise Department may be conducted at macro and micro level. For this purpose the headquarters of the State Excise Department and all the major units like Distilleries, Breweries, Pharmacies, District Excise Offices and Alcohol Technologists Laboratories were audited.

This audit report is the compilation of the findings of audit conducted between October 2008 and December 2009 by the office of Accountant General (Commercial and Receipt Audit). It covers the period 2004-05 to 2008-09. Deficiencies noticed in other compliance audit exercises have also been included in this Report.