

PREFACE

1. This Report has been prepared for submission to the Governor of the State of Uttarakhand under Article 151 of the Constitution of India.
2. Chapter-1 of this Report gives a general introduction on Social, General, Revenue and Economic Sectors and the profiles of the audited entities in each of these Sectors.
3. Chapter-2 of this Report features a general introduction of Social, General and Economic Sectors (Non-PSUs) and also deals with the audit findings of Performance Audit, Thematic Audit, Chief Controlling Officer based Audit of a Government Department and Transaction audit paragraphs relating to the Sector.
4. Chapter-3 of this Report covers a general introduction of the Revenue Sector and contains the findings of Performance Audit and Department centric Compliance Audit in Revenue Sector.
5. Chapter-4 of this Report pertain to general introduction of the Economic Sector (PSUs) and the findings of Performance Audit and transaction audit paragraphs on Public Sector Undertakings of all the four Sectors.
6. The Report containing audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the Government of Uttarakhand for the Year ended 31 March 2012 is presented separately under the heading Report on State Finances for the year ended 31 March 2012.
7. The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.
8. The Audit has been conducted in conformity with the Auditing Standards issued (March 2002) by the Comptroller and Auditor General of India.