

PREFACE

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2019 has been prepared for submission to the Governor of the State of Uttarakhand. This Report contains three Chapters. Chapters I and II of this Report are placed before the State Legislature under Article 151 (2) of the Constitution of India while Chapter III is submitted to the State Legislature under Section 19 (A) of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Chapter I of this Report relates to audit of expenditure of the Social, General and Economic Sectors (Non-PSUs) of the Government departments conducted under the provisions of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. This Chapter contains significant results of compliance audit of departments/autonomous bodies of the Government of Uttarakhand for the year ended 31 March 2019.

Chapter II of this Report contains significant findings of audit of receipts and expenditure of major revenue earning departments under the Revenue Sector conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Chapter III of this Report relates to the audit of State Public Sector Undertakings in the Social and Economic sectors. Audit of accounts of Government companies (including companies deemed to be Government companies as per the Companies Act) is conducted by the Comptroller and Auditor General under Section 619 of the Companies Act 1956 and Sections 139 and 143 of the Companies Act 2013 and audit of Statutory Corporations is conducted under their respective legislations.

The instances mentioned in this Report are those which came to notice in the course of test audit during the year 2018-19 as well as those which came to notice in earlier years but could not be dealt with in previous Audit Reports. Instances relating to the period subsequent to 2018-19 but pertaining to the year 2018-19 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

