

Preface

This Report deals with the results of the compliance audit of Departments, Government Companies, Statutory Corporations and other Entities of the Government of Uttar Pradesh. The Report has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India and Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 as amended from time to time.

The accounts of Government Companies (including Government controlled other companies) are audited by the Comptroller and Auditor General of India (CAG) under the provisions of Section 143 (6) of the Companies Act, 2013. The accounts certified by the Statutory Auditors (Chartered Accountants) appointed by the CAG under the provisions of the Companies Act, 2013 are subject to supplementary audit by officers of the CAG and the CAG gives his comments or supplements the reports of the Statutory Auditors. In addition, these companies are also subject to test audit by the CAG.

The audit arrangements of Statutory Corporations are prescribed under the respective Acts through which the Corporations are established. The audit of Government Departments and other Entities is conducted under Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 as amended from time to time.

This Report contains three chapters, Chapter-I contains introduction about Government Companies/Statutory Corporations and other entities under the audit jurisdiction of office of the Accountant General (Audit-II), Uttar Pradesh. Chapter-II contains results of audit of 'Non-functional Public Sector Undertakings of Government of Uttar Pradesh' and 'Repair and Maintenance of Thermal Power Plants of Uttar Pradesh Rajya Vidyut Utpadan Nigam Limited' and other compliance audit observations relating to Government Companies. Chapter-III contains compliance audit observations relating to Departments and Entities (other than PSUs).

The instances mentioned in this Report are those which came to notice in the course of test audit during the year 2020-21 as well as those which came to notice in earlier years, but could not be reported in previous Audit Reports. Instances relating to the period subsequent to year 2020-21 have also been included, wherever related and necessary.

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