

## PREFACE

This Report of the Comptroller and Auditor General of India for the years ended 31 March 2020 and 31 March 2021 has been prepared for submission to the Governor of Uttarakhand. This Report contains four Chapters. Chapters 1, 2 and 3 of this Report are placed before the State Legislature under Article 151 (2) of the Constitution of India while Chapter-4 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-1** of this Report contains introduction and general information about Government Departments, Companies/Statutory Corporations and other entities under the audit jurisdiction of office of the Principal Accountant General (Audit), Uttarakhand.

**Chapter-2** of this Report relates to audit of expenditure 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 years ended 31 March 2020 and 31 March 2021.

**Chapter-3** of this Report contains significant compliance audit observations of Revenue Departments of the Government of Uttarakhand.

**Chapter-4** of this Report relates to the compliance audit observations of Companies and Statutory Corporations. 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 2019-20 and 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 2019-20 and 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.

