

Preface

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2022 has been prepared for submission to the Governor of the State of Uttarakhand under Article 151(2) of the Constitution of India.

The Report contains the result of the Audit on 'Integrated Financial Management System (IFMS)', covering the period 2019-22.

The instances mentioned in this Report are those which came to notice in the course of test audit for the period 2019-22; any development subsequent to the year 2021-22 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.

Audit wishes to acknowledge the co-operation received from Government of Uttarakhand at each stage of the audit process.

