

PREFACE

This Report has been prepared for submission to the Governor of the State of Uttarakhand under Article 151 of the Constitution.

Chapter-1 of this Report is an overview on profile of the State and fiscal status of the State, pre and post audit.

Chapters-2 and **3** of this Report contain audit observations on matters arising from the examination of the Finance Accounts and the Appropriation Accounts respectively, of the State Government for the year ended 31 March 2023.

Chapter-4 on Quality of Accounts and Financial Reporting provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to financial reporting.

Chapter-5 discuss the financial performance of State Public Sector Enterprises (SPSEs) along with the details of loans, investments, budgetary supports made by GoU, GoI and others. It also presents the status of submission of Annual Accounts by the SPSEs.

The Report containing the findings of performance audit and audit of transactions in various departments, audit of Statutory Corporations, Boards and Government Companies and observations on Revenue Receipts, is presented separately.

