

PREFACE

This Report of the Comptroller and Auditor General of India for the period ended March 2023 has been prepared for submission to the Governor of Uttarakhand under Article 151(2) 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.

2. This Report deals with the summary of financial performance of State Public Sector Enterprises (SPSEs), oversight role of the Comptroller and Auditor General of India, including significant results of the financial audits of Government Companies and Statutory Corporations, and Corporate Governance.
3. The accounts of the SPSEs reviewed in this Report cover the annual accounts received from October 2022 to September 2023. In respect of the SPSEs where the accounts for the year 2022-23 were not received, the figures from their latest finalised accounts received, have been adopted.
4. The Report also includes results of compliance audit on "Billing Efficiency and Revenue Realisation in Uttarakhand Power Corporation Limited". The instances mentioned in this Report are those which came to notice in the course of test audit conducted during the year 2023-24. Instances relating to the period subsequent to year 2023-24 have also been included, wherever felt necessary.
5. The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

