

## **Note # 10**

विषय: उत्तराखण्ड राज्य भंडारण निगम (USWC) के वर्ष 2021-22 एवं 2022-23 के वार्षिक लेखे

उत्तराखण्ड राज्य भंडारण निगम (USWC) के वर्ष 2021-22 एवं 2022-23 के वार्षिक लेखे ई-कार्यालय के माध्यम से इस अनुभाग को 29.05.2025 को प्राप्त हुए हैं।

The key financials of the companies are as follows:

### **Uttarakhand State Warehousing Corporation**

(₹ in crore)

Particulars	2020-21	2021-22	2022-23
Revenue from Operations	34.46	24.75	28.42
Operational Expenditure	12.35	13.89	14.29
Net Profit	9.23	4.78	8.02

State Warehousing Corporation is a Statutory Corporation of the State, however Statutory Auditor is appointed by C&AG of India and supplementary audit is to be performed by this office. The previous audit was conducted by Sh. Akhand Pratap Singh, AAO, Sh. Ghanshyam Das Pal and Sh. Satish Pal.

Sl. No.	Date	Name of the unit	Remarks
1.	04.06.2025	Transit to US Nagar	Annual Accounts Audit of Uttarakhand State Warehousing Corporation, US Nagar (Near Indira Chowk, Kashipur Road, Rudrapur) for the year 2021-22 & 2022-23.
	05.06.2025	MD, Uttarakhand State Warehousing Corporation, US Nagar.	
	18.02.2024 (10 working days)		
	19.06.2025	Transit to Dehradun	

Holiday: 07.06.2025 (EID), II Saturday 14.06.2025, Sunday: 08.06.2025 and 15.06.2025

For the current audit the following personnel are proposed:

1. Sh. Anurag Dixit, AAO (IO)
2. Sh. Ghanshyam Das Pal, AAO
3. Sh. Rituraj M Singh Rawat, AAO (Sh. Rituraj, AAO has been proposed after confirming his availability over telephonic conversation with Sh. Amardeep, Sr. AO.)

**It is also proposed that all the audit observations are issued by the party only after the due approval of IO in OIOS.**

**Specific directions will be issued to the party over mail for review during the audit.**

The charge of AAO/HQ will be taken over by Sh. Gaurav Pankaj, AAO.

**Submitted for review and approval please. Once approved, the same will be submitted in OIOS for further necessary action.**

**30/05/2025 06:17 pm**

**USHA SINGH  
SENIOR AUDIT OFFICER**

---

**Note # 11**

अनुमोदित

**02/06/2025 03:15 pm**

**PAVAN KUMAR REDDY R  
DEPUTY ACCOUNTANT GENERAL**

---

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)**

**UTTARAKHAND**

**MAHALEKHAKAR BHAWAN, KAULAGARH, DEHRADUN**

**Tour programme**

Name of the coordination: AMG-II (PSUs)

Period of tour programme: Apr-May 2025

Sl. No.	Date	Name of the unit	Remarks
1.	23.04.2025 to 01.05.2025 (08 days)	CEO, Dehradun Smart City Limited, Saatvik Tower Dehradun.	Audit of Annual Accounts of Dehradun Smart City Limited, Dehradun for the year 2023-24.

**Holidays:**

Month	Sunday	Second Saturday	Holiday
April 2025	27.04.2025	--	--

**Party Personnel:**

Sl. No	Name of the Officers	Designation
1.	Sh. Amit Mishra	Sr. AO
2.	Sh. Rituraj Mohan Singh Rawat	AAO
3.	Dr. Satish Pal (wef 25.04.2025)	AAO

**Sr. DAG/AMG-II  
(PSUs)**

**Sr.AO/AMG-II (PSUs)**

**AAO/AMG-II**

**Copy to:**

1. Secy. to PAG
2. Sr. DAG/AMG-II (Cell)
3. DAC cell
4. PC section

Approved tour programme of UJVN Limited for the year 2024-25

Me

Usha Singh <singhu.comm@cag.gov.in> - Q

Thu, 14 Aug 2025 6:22:29 PM +0530

To "AMIT TOMAR" <amittomar.utk.au@cag.gov.in>

Cc "Pavan Kumar Reddy R" <pavanreddy@cag.gov.in>

Tags

Dear Amit,

Please find below the duly approved tour programme of UJVN Limited for the year 2024-25:

Sl. No.	Date	Name of the unit	Remarks	Party Personnel
1.	18.08.2025 to 26.08.2025 (08 days)	MD, UJVN Limited, Dehradun.	Audit of Annual Accounts of UJVNL for the year 2024-25.	Sh. Roshan Lal Sharma Sr. AO Sh. Akhand Pratap Singh, AAO

Please assist in putting up the same via OIOS for initiating the programme in a timely manner.

सादर

उषा सिंह  
वरिष्ठ लेखापरीक्षा अधिकारी  
ए"एम"जी-11/पी"एस"यू  
महालेखाकर कार्यालय(लेखापरीक्षा)  
देहरादून।

**Note # 22****Subject: Annual Accounts Audit of Power Transmission Corporation of Uttarakhand (PTCUL) for the year 2024-25**

The Financial Statements of PTCUL for the year 2024-25 are received in this office on 04.08.2025. In accordance with the directions of HQ office, the accounts audit should be taken up on priority on receiving the accounts so that the same may be finalised in a timely manner.

Power Transmission Corporation of Uttarakhand Limited is the power transmission utility of state of Uttarakhand set up under the Department of Power with the following corporate objectives:

- To provide Reliable & Efficient Transmission Network throughout Uttarakhand at competitive cost.
- Adopt best practices of Project and Operations & Maintenance Management leading to System Efficiency, Reliability and Commercial Viability.
- Create a work environment which motivates & enhances Employee Performance, Value Systems and Reward Contribution.

**The key financials of the Company are as follows: (Rs. in crore)**

Particulars	2023-24	2024-25
Total Income	572.24	537.30
Expenditure	430.56	416.15
Net Profit after tax	104.46	82.88

The profit of the company has reduced from Rs. 104.46 crore to Rs. 82.88 crore, which may be reviewed by the Audit Party during audit and reasons may be recorded.

Further, it has been intimated and requested by the Company, that the AGM is proposed to be held in the last week of September 2025 and the accounts may be finalised by 15 September so that the AGM may be held conveniently.

**The following programme is proposed for the current audit:**

Sl. No.	Date	Name of the unit	Remarks
1.	06.08.2025 to 18.08.2025 (08 days)	M D , Power Transmission Corporation of Uttarakhand Limited, Dehradun	Audit of Annual Accounts of Power Transmission Corporation of Uttarakhand Limited (PTCUL) for the year 2024-25.

**Proposed Audit Team:**

1. Sh. Amit Mishra, Sr. Audit Officer
2. Dr. Satish Pal, AAO
3. Sh. Ghanshyam Das Pal, AAO

**Submitted for review and approval please.**

**04/08/2025 05:54 pm**

**USHA SINGH  
SENIOR AUDIT OFFICER**

---

**Note # 23**

Note # 22 above may please be perused. The audit tour programme of the party for the Audit of Annual Accounts of Power Transmission Corporation of Uttarakhand Limited (PTCUL) for the year 2024-25 is submitted for approval please.

**05/08/2025 04:15 am**

**MUKESH KUMAR  
DEPUTY ACCOUNTANT GENERAL**

---

**Note # 24**

अनुमोदित।

**05/08/2025 11:46 am**

**SANJEEV KUMAR  
ACCOUNTANT GENERAL**

---

(176)

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)**  
**UTTARAKHAND, DEHRADUN**

**Tour Programme**

Name of Coordination: AMG-II (PSUs)

Period of tour programme for Audit: August 2025

Party Personnel deputed for the Audit:

Audit Team			
S. No	Name (Shri)	S. No.	Name (Shri)
1.	Amar Deep, Sr. Audit Officer	4.	Amit Kumar, Asst. Audit Officer
2.	Yogesh Tyagi, Asst. Audit Officer	5.	Rituraj M Singh, Asst. Audit Officer
3.	Mukesh Kumar, Asst. Audit Officer	6.	Arun Kumar, Asst. Audit Officer*

Sub: SSCA on "Operational Performance of UTC"/ (Review at UTC Corporate Office-DDN and preparation of the draft SSCA Report).

Name of Unit	Working days	Duration
UTC Corporate Office Kulhan, Sahastradhara Road, Dehradun	16	11.08.2025 to 30.08.2025

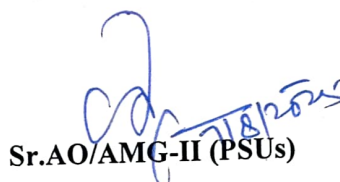
\*Sh. Arun Kumar, AAO will be attending onsite training at RTI Prayagraj w.e.f. 18 August 2025 to 26 September 2025 on the course 'Induction training for newly promoted AAOs' as per office order dated 05 August 2025.

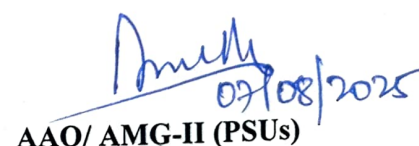
**List of Holiday**

Month	2 <sup>nd</sup> Saturday	Sunday	Holiday
August 2025	09	3,10,17,24,31	9 <sup>th</sup> - Rakshabandhan 15 <sup>th</sup> - Independence Day 16 <sup>th</sup> - Janmashtmi

Submitted for approval please.

  
DAG/AMG-II

  
Sr.AO/AMG-II (PSUs)

  
AAO/ AMG-II (PSUs)

**Copy Forwarded to:**

1. Secretary to Pr. Accountant General
2. DAG/AMG-II
3. Sr. AO/Admn
4. Sr AO/PC
5. IT cell



(191) 175

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)**  
**UTTARAKHAND, DEHRADUN**

Tour Programme

1. Name of Coordination: AMG-II (PSUs)
2. Period of tour programme for Audit: July 2025
3. Party Personnel deputed for the Audit:

Audit Team-01		Audit Team- 02	
S. No	Name (Shri)	S. No.	Name (Shri)
1.	Mukesh Kumar, Asst. Audit Officer	1.	Rituraj Mohan Singh, Asst. Audit Officer
2.	Yogesh Tyagi, Asst. Audit Officer	2.	Arun Kumar, Asst. Audit Officer

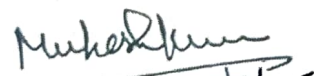
Sub: SSCA on "Operational Performance of UTC"/ (RM-SM Tanakpur and Depots).


Team-01			Team-02		
Name of Unit	Working days	Duration	Name of Unit	Working days	Duration
Transit to Tanakpur 06 July 2025					
RM Office Tanakpur	04	07 July 2025 to 10 July 2025	SM Office Tanakpur	05	07 July 2025 to 11 July 2025
Tanakpur, Depot	02	11 July 2025 to 14 July 2025	Transit to Pithoragarh		
Transit to Haldwani on (Morning)			Pithoragarh Depot	04	13 July 2025 to 18 July 2025
Haldwani Depot	03	15 July 2025 to 18 July 2025	Transit to Ranikhet		
Transit to Dehradun			Ranikhet Depot	03	19 July 2025 to 20 July 2025
			Transit to Dehradun		
				01	23 July 2025 to 24 July 2025


List of Holiday		Holiday	
Month	2nd Saturday	Sunday	
July 2025	12	6, 13, 20 and 27	16

1. Sh. Amar Deep, Sr.AO and Sh. Amit Kumar, AAO will visit UTC Corporate Office- Dehradun from 07 July 2025- 09 August 2025 for SSCA review.
2. In view of the intensive journey involved during the field review of RM-SM and Depots located in Tanakpur (and Kathgodam region as well), the Audit Party- 02 may be given approval to use personal vehicle UK-07 DL2221 in the name of Sh. Rituraj Mohan Singh, AAO under the rule SR-31.
3. After completion of field visits, the Party-1 and Party-2 will join the SSCA Review at UTC Corporate Office- Dehradun till 09 August 2025.

Submitted for approval please.

  
DAG/AMG-II 03/7/25

  
Sr.AO/AMG-II (PSUs)  
3/7/2025

  
AAO/AMG-II (PSUs)  
3/7/2025

Copy Forwarded to:

1. Secretary to Pr. Accountant General
2. DAG/AMG-II
3. Sr. AO/Admn
4. Sr AO/PC
5. IT cell



**Note # 20****नोट #12 की अनुवर्ती में...**

उत्तराखण्ड परिवहन निगम (UTC) के वर्ष 2022-23 एवं 2023-24 के वार्षिक लेखे ई-कार्यालय के माध्यम से इस अनुभाग को 29.05.2025 को प्राप्त हुए थे जिसकी लेखापरीक्षा SSCA में कार्यरत लेखापरीक्षा दल से करवाने का प्रस्ताव नोट #12 के माध्यम से अनुमोदित करवाकर लेखापरीक्षा दल को सूचित किया गया था। परंतु SSCA के कार्य की महत्ता को ध्यान में रखते हुए लेखापरीक्षा दल का अनुरोध है कि वार्षिक लेखों का लेखा परीक्षा किसी अन्य दल से करवाया जाए जिससे SSCA के कार्य की समयसीमा में बाधा न आए।

उपरोक्त को ध्यान में रखते हुए तथा वरिष्ठ उपमहालेखाकर के साथ हुई चर्चा के अनुसार, निम्नलिखित लेखा परीक्षा कार्यक्रम प्रस्तावित है:

Sl. No	Date	Name of the unit	Remarks
1.	14.07.2025 to 30.07.2024 ( 15 working days)	MD, Uttarakhand Parivahan Nigam, Second Floor, Parivahan Bhavan, Kulhan, Sahastradhara Road.	Annual Accounts Audit of Uttarakhand State Parivahan Nigam for the year 2022-23 and 2023-24.

मानव ससाधन की उपलब्धता को देखते हुए निम्नलिखित लेखापरीक्षा दल प्रस्तावित है :

1. श्री अमित मिश्रा, वरिष्ठ लेखापरीक्षा अधिकारी
2. डा० सतीश पाल , सहायक लेखापरीक्षा अधिकारी
3. श्री गौरव पंकज, सहायक लेखापरीक्षा अधिकारी

उत्तराखण्ड परिवहन निगम (UTC) के वार्षिक लेखों के लिए यह कार्यालय sole ऑडिटर है ,  
अतः **28.08.2025** तक इस कार्यालय द्वारा ड्राफ्ट SAR मुख्यालय भेजना अनिवार्य है जिससे मुख्यालय को भी ड्राफ्ट SAR फाइनल करने हेतु निर्धारित 30 दिन का समय मिल सके।

अनुमोदनार्थ प्रस्तुत है।

08/07/2025 12:18 pm

**USHA SINGH**  
**SENIOR AUDIT OFFICER**

**Note # 21**

Approved

08/07/2025 01:29 pm

**PAVAN KUMAR REDDY R**  
**DEPUTY ACCOUNTANT GENERAL**

**OFFICE OF THE PRINCIPAL ACCOUNTANT GENERAL (AUDIT)**  
**UTTARAKHAND**  
**MAHALEKHAKAR BHAWAN, KAULAGARH, DEHRADUN**

**Tour programme for Accounts Audit**

**Name of the coordination:AMG-II (PSUs)      Period of tour programme: August 2025**

Sl. No.	Date	Name of the unit	Remarks
1.	01.08.2025 to 14.08.2025 (11 working days)	MD, Uttarakhand Peyjal Sansadhan Vikas Evam Nirman Nigam, Dehradun  E-mail: <a href="mailto:upsvnn@gmail.com">upsvnn@gmail.com</a> & <a href="mailto:vitt.upsvnn@gmail.com">vitt.upsvnn@gmail.com</a>	Audit of Annual Accounts of <i>Uttarakhand Peyjal Sansadhan Vikas Evam Nirman Nigam, Dehradun</i> for the year 2023-24.

**Holidays:**

Month	Sunday	Second Saturday	Holiday
August	03,10	--	09

**Party Personnel:**

Sl. No	Name of the Officers	Designation
1.	Sh. Mukesh Kumar Chaudhary	Sr. AO
1	Sh. Akhand Pratap Singh	AAO
2	Sh. Anurag Dixit	AAO

  
**DAG/AMG-II  
(PSUs)**

  
**Sr.AO/AMG-II (PSUs)**

  
**AAO/AMG-II**

**Copy to:**

1. Secy. to PAG
2. DAG/AMG-II (Cell)
3. IT cell
4. PC section

## Note # 8

**Subject: Annual Accounts Audit of Uttarakhand Jal Sansthan (UJS) for the year 2021-22 and 2022-23.**

The Financial Statements of UJS for the year 2021-22 and 2022-23 are received in this office on 21.05.2025. In accordance with the directions of HQ office, the accounts audit should be taken up on priority on receiving the accounts. This office is the sole auditor of UJS and Separate Audit Report is to be prepared.

The Nigam works under the Ministry of Drinking Water & Sanitation, Govt. of Uttarakhand as an undertaking of Uttarakhand Government. Nigam is responsible to plan, promote and execute schemes and operate an efficient system of water supply and to manage all its affairs so as to provide the people of the area within its jurisdiction with wholesome water where feasible, efficient sewerage service.

The key financials of the Nigam are as follows:  
( ₹ in lakh)

Particulars	2020-21	2021-22	2022-23
Total Income	81029.48	91500.76	111946.64
Expenditure	77303.36	93853.63	113555.02
Surplus/deficit being carried to corpus/capital fund	(3607.91)	(2352.87)	(1608.38)

The previous audit of UJS for the year 2020-21 was conducted by Sh. Khubchand, AAO and Sh. Akhand Pratap Singh, AAO.

The tour programme for conducting the audit of UJS may be taken up as follows:

Sl. No.	Date	Name of the Unit	Party Personnel
1.	03.06.2025 to 20.06.2025 (15 days)	Chief General Manager, Uttarakhand Jal Sansthan, Dehradun.	Sh. Amit Mishra, Sr. AO Dr. Satish Pal, AAO. Sh. Rajesh Petwal, AAO.

While Sh. Rajesh Petwal will be in field, Sh. Ghanshyam Das Pal, AAO may take over his charge at HQ.

Submitted for approval so that the same may be put up in OIOS for further

### **Note # 34**

#### **Subject: Supplementary Audit of BRIDCUL for the year 2024-25.**

The financial statements of BRIDCUL for the year 2024-25 have been received in this office on 27.08.2025. As per HQ instructions, the audit should be taken up as and when the accounts are received.

The key financials of the company are as follows:

(Rs in crore)

Particulars	2023-24	2024-25
<b>Revenue</b>	237.31	320.85
<b>Expenditure</b>	230.63	310.53
<b>Net Profit</b>	6.68	10.31

The tour programme for the current supplementary audit may be taken up as follows:

Sl. No.	Date	Name of the Unit	Remarks
1	01.09.2025 to 10.09.2025 (08 working days)	MD Office, Bridge Ropeway Tunnel and Other Infrastructure Development Corporation of Uttarakhand Limited(BRIDCUL).	Supplementary audit on the Annual Accounts Audit of BRIDCUL, Dehradun for the year 2024-25.

05.09.2025 is EID holiday in state and 07.09.2025 is Sunday.

The following party members are proposed for the aforesaid programme:

1. Sh. Amit Kumar Mishra, Sr. AO
2. Sh. Ghanshyam Das Pal, AAO
3. Sh. Gaurav Pankaj, AAO

Submitted for approval please.

**27/08/2025 04:20 pm**

**USHA SINGH  
SENIOR AUDIT OFFICER**

### **Note # 35**

Tour programme submitted for approval please

Further if approved, team may be instructed to look into aspects which may need to be checked in compliance audit and prepare a risk areas. These areas can be checked by team doing compliance audit whenever they go. This will be sort of exercise to take inputs from accounts audit for compliance audit.

**28/08/2025 12:08 pm**

**PAVAN KUMAR REDDY R  
DEPUTY ACCOUNTANT GENERAL**

**Note # 36**

अनुमोदित।

**29/08/2025 04:22 pm**

**SANJEEV KUMAR  
ACCOUNTANT GENERAL**

---