

## PREFACE

This Report has been prepared for submission to the Governor of the State of Uttarakhand under Article 151 (2) of the Constitution of India for being laid before the State Legislature.

**Chapter-I** of this Report relates to audit of expenditure of the Social, General and Economic Sectors (Non-PSUs) of the Government departments conducted under Sections 13 and 14 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

**Chapter-II** of this Report relates to the audit of revenue receipts of the Revenue Sector departments of the Government. The audit of this Sector is conducted under Section 16 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

**Chapter-III** of this Report relates to the audit of State Public Sector Undertakings of Social and Economic Sectors. Audit of accounts of Government companies is conducted by the CAG under Section 619 of the Companies Act, 1956 and audit of Statutory Corporations under their respective legislation. The Government is required to submit this portion of the Audit Report to the State Legislature under Section 19A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Services) Act, 1971.

The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts during the year 2012-13 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2012-13 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards issued (March 2002) by the Comptroller and Auditor General of India.