

PREFACE

This Report for the year ended 31 March 2014 has been prepared for submission to the Governor of the State of Uttarakhand under Article 151 of the Constitution of India. This Report contains three Chapters.

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. This Chapter contains significant results of the performance audit and compliance audit of the departments/ autonomous bodies of the Government of Uttarakhand for the year ended 31 March 2014.

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. This Chapter presents the results of audit of receipts such as sales/ value added tax, state excise, taxes on motor vehicles and other tax and non-tax receipts of the Government of Uttarakhand for the year ended 31 March 2014.

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 instances mentioned in this Report are those, which came to notice in the course of test audit during the period 2013-14 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2013-14 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.