

Table of Contents

Description	Reference to	
	Paragraph	Page No.
Preface		v
Overview		vii
Chapter-I		
Social, General and Economic Sectors (Non PSUs)		
Budget Profile	1.1.1	1
Application of resources of the State Government	1.1.2	1
Funds transferred directly to the State implementing agencies	1.1.3	2
Grants-in-Aid from Government of India	1.1.4	2
Planning and conduct of Audit	1.1.5	2
Significant audit observations and response of Government to Audit	1.1.6	3
Recoveries at the instance of Audit	1.1.7	3
Responsiveness of Government to Audit	1.1.8	3
Follow-up on Audit Reports	1.1.9	4
Status of placement of Separate Audit Reports of autonomous bodies in the State Assembly	1.1.10	5
Year-wise details of reviews and paragraphs appeared in Audit Reports	1.1.11	5
PERFORMANCE AUDIT		
EDUCATION DEPARTMENT		
Rashtriya Madhyamik Shiksha Abhiyan	1.2	6
ELEMENTARY EDUCATION DEPARTMENT		
National Programme of Nutritional Support to Primary Education (Mid-Day Meal Scheme)	1.3	25
AGRICULTURE DEPARTMENT		
Rashtriya Krishi Vikas Yojana	1.4	43
COMPLIANCE AUDIT		
CIVIL AVIATION DEPARTMENT		
Activities of Civil Aviation Department	1.5	58
CULTURE DEPARTMENT		
Unfruitful Expenditure	1.6	62
FOREST DEPARTMENT		
Loss of Revenue	1.7	64
MEDICAL, HEALTH & FAMILY WELFARE DEPARTMENT		
Wasteful Expenditure	1.8	65
HOME DEPARTMENT		
Idle Equipment	1.9	66
INDUSTRIAL DEVELOPMENT DEPARTMENT		
Undue benefit to a manufacturer	1.10	67
RURAL DEVELOPMENT DEPARTMENT		
Avoidable Expenditure	1.11	68
PUBLIC WORKS DEPARTMENT		
Forgoing of Interest	1.12	70
Undue favour to contractor	1.13	71
Deposit Works in the Public Works Department	1.14	72

REVENUE DEPARTMENT		
Follow up audit of performance audit on Computerisation of Land Records (CLR) scheme	1.15	79
SOCIAL WELFARE DEPARTMENT		
Idle Expenditure	1.16	90
Chapter-II Revenue Sector		
Trend of Revenue Receipts	2.1.1	93
Analysis of arrears of revenue	2.1.4	96
Arrears in assessments	2.1.5	96
Evasion of tax detected by the Commercial Tax Department	2.1.6	97
Refund cases	2.1.7	97
Response of the Departments/Government towards audit	2.1.8	98
Analysis of the mechanism for dealing with the issues raised by Audit	2.1.9	100
Action taken on the recommendations accepted by the Departments/ Government	2.1.10	101
Audit Planning	2.1.11	101
Results of audit	2.1.12	101
Coverage of the Revenue Chapter	2.1.13	102
COMPLIANCE AUDIT		
COMMERCIAL TAX DEPARTMENT		
Short levy of tax due to incorrect application of rate of VAT	2.2	102
Unauthorized utilization of Form-11	2.3	103
Non-imposition of penalty	2.4	104
Non-levy of penalty of ₹ 5.81 lakh for delayed payment of tax	2.5	105
Short levy of tax	2.6	106
Short levy of Tax against declaration Form-11 and Form-C	2.7	107
REVENUE DEPARTMENT		
Pendency of cases in the Revenue Department	2.8	108
Chapter-III Social and Economic Sectors (Public Sector Undertakings)		
Functioning of State Public Sector Undertakings	3.1	113
Introduction	3.1.1	113
Accountability framework	3.1.2	113
Statutory Audit	3.1.3	114
Role of Government and Legislature	3.1.4	114
Stake of Government of Uttarakhand	3.1.5	114
Investment in State PSUs	3.1.6	115
Special support and returns during the year	3.1.7	116
Reconciliation with Finance Accounts	3.1.8	118
Arrears in finalisation of accounts	3.1.9	118
Placement of Separate Audit Reports in respect of Statutory Corporations	3.1.10	120
Impact of non-finalisation of accounts	3.1.11	120
Performance of PSUs as per their latest finalized accounts	3.1.12	120
Winding up of non-working PSUs	3.1.13	122

Accounts Comments	3.1.14	123
Response of the Government to Audit	3.1.15	124
Follow up action on Audit Reports	3.1.16	125
Discussion of Audit Reports by COPU	3.1.17	125
Compliance to Reports of COPU	3.1.18	126
Response of the Department on Audit Objections	3.1.19	126
Coverage of this Chapter	3.1.20	126
Disinvestment, Restructuring and Privatisation of PSUs and any reforms in power Sector	3.1.21	126
COMPLIANCE AUDIT		
UTTARAKHAND POWER CORPORATION LIMITED		
Avoidable Expenditure	3.2	127
Implementation of Re-structured Accelerated Power Development and Reform Programme (R-APDRP)	3.3	129
Non-disposal of excess inventory	3.4	138
STATE INFRASTRUCTURE AND INDUSTRIAL DEVELOPMENT CORPORATION OF UTTARAKHAND LIMITED		
Wasteful Expenditure	3.5	139
Infructuous Expenditure	3.6	140
Forgoing of Revenue	3.7	142

Appendices

Appendix No.	Particulars	Page No.
1.1.1	Position regarding receipt of ATNs on the paragraphs included in the ARs	145
1.2.1	Basic amenities in Secondary Schools	147
1.12.1	Details of interest forgone	148
1.13.1	Calculation of amount to be recovered as Liquidated Damages from the contractor.	150
1.14.1	Statement showing number of works in which divisions incurred excess expenditure	151
1.14.2	Statement showing number of works on which balance funds were not surrendered to the Client Departments	151
1.14.3	Statement showing cases of time and cost over-run	152
1.14.4	Statement showing blockade of funds due to non-availability of land	153
2.8.1	Pendency of Cases in Revenue Department	154
3.1.1	Statement showing investments made by State Government in PSUs whose accounts are in arrears	155
3.1.2	Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/accounts	156