

OVERVIEW OF THE AUDIT REPORT FOR THE YEAR ENDING 31 MARCH 2019.

This Report contains 18 compliance audit paragraphs with financial implications of ₹ 305.75 crore.

This Report is organized into three chapters. The Chapter I deals with the Social, General and Economic (Non-PSU) Sectors, the Chapter II deals with the Revenue Sector and the Chapter III deals with Social and Economic Sectors (PSUs).

Chapter-I: This Chapter contains one Compliance based long paragraph on Indo Nepal Border Road Project, Uttarakhand and four Compliance Audit paragraphs namely -Avoidable Expenditure, Non-imposition of damages, Unauthorised payment and Irregular expenditure.

Chapter-II: This Chapter contains trend of Revenue Receipts, Analysis of Arrears of Revenues, Arrears in assessments, Evasion of tax detected by the State Tax Department, Refund cases and eight Compliance Audit paragraphs.

Chapter-III: This Chapter of the Report deals with functioning of the State Public Sector Undertakings as detailed in the introductory part of the Chapter. It contains one theme based compliance audit paragraph on Compliance to Uttarakhand Right to Service Act 2011, Citizen Charter and Standard of Performance by Uttarakhand Power Corporation Limited and four Compliance Audit paragraphs.

***Key Words of the Audit Report for the year ending 31 March 2019 in respect of
Government of Uttarakhand.***

Overview: Financial implications, Annual average rate Total Expenditure, Tax revenue, Capital expenditure, Grants-In-Aid, Inactive Government Companies, Working PSUs, Finalised Accounts, Equity and Long Term Loans, Budgetary Assistance, Grants/Subsidy.

Chapter 1: Budget Profile, Autonomous Bodies, Implementing Agencies, Serious irregularities, Recovery, Indo Nepal, Border Road, Tanakpur-Jauljibi, Pancheswar Dam, Mahakali, Indian Road Congress Codes, Strategic Importance, Rudraprayag, Hill Side Cutting, Highways, Bridges, Damages, Royalty, Penalty, E-Forms J and MM-11, Assistance, Non-Below, Poverty.

Chapter 2: Trend of revenue receipts, Stamp Duty and Registration Fee, Sale of Government Estate, Mines & Minerals, Short Collection, Royalty, Inadmissible, Exemption, Taxes, Dealers, Short Levy, Incorrect Application, Input Tax Credit, Assessee, Rebate, Brass Ingots, Form-C, Treasury, TDS, Section 10-A, Concessional Form.

Chapter 3: State Public Sector Undertakings, Accountability framework, Statutory Auditors, Annual General Meeting, Share capital contribution, Guarantees, Gross State Domestic Product, Transmission and Distribution, URTS, Citizen Charter, UERC, UPCL, Meters, Disconnection, Reconnection, Penalty, Lightning Arrestors, Labour Cess, Commissioning, Sub-Station, ADB, Commitment Charges.