

PREFACE

This Report of Comptroller and Auditor General of India for the period ended March 2023 has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

This Report contains two parts. Part-I contains the results of compliance audit of the Finance and Revenue Departments of the Government of Uttar Pradesh. Revenue Departments includes State Tax, Stamps and Registration, Transport, State Excise and Geology & Mining. Part-I contains two chapters, Chapter-I contains overview of the trend of revenue receipts of the Government of Uttar Pradesh (GoUP) and analysis of arrears of revenue, follow up on Audit Reports, response towards Audit, *etc.* of Revenue Departments. Chapter-II contains findings relating to Finance and Revenue Departments including one Subject Specific Compliance Audit (SSCA) on 'IT Audit on Implementation of Integrated Financial Management System (IFMS) in Uttar Pradesh'. Part-II contains the results of compliance audit of the Department and Entities (Other than Public Sector Undertakings) of the Government of Uttar Pradesh under Economic Sector of Uttar Pradesh. Part-II contains two chapters, Chapter-III contains Introduction about Government Departments and entities (Other than Public Sector Undertakings) under the audit jurisdiction of office of the Principal Accountant General (Audit-II), Uttar Pradesh. Chapter-IV contains compliance audit observations relating to Departments and Entities (other than PSUs) including one SSCA on 'Execution of Tourism Development Projects by the Directorate of Tourism, GoUP under Central and State schemes'.

The instances mentioned in this Report are those which came to notice in the course of test audit for the year 2022-23 as well as those which came to notice in earlier years, but could not be reported in previous Audit Reports. Instances relating to the period subsequent to year 2022-23 have also been included, wherever related and necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

