

Audit Plan 2016-17 (Uttarakhand)

Office Profile

1. Nature of audits to be conducted

Name of Audit	Nature of Audit																		
1. Financial Audit	1. Seventeen Accounts of Government Companies/Corporations, Special Purpose vehicles, Societies Agencies, PRIs, ULBs 2. Four Separate Audit Reports (SARs) of Autonomous Bodies/ Corporations. 3. Certification of Finance and Appropriation Accounts and preparation of Audit Report on State Finances. 4. Certification of 07 Externally Aided Projects implemented in Uttarakhand. 5 Central Audit of vouchers received from treasuries and compiled accounts of Public Works & Forest Divisions. Certification of thirteen Centrally Sponsored Schemes.																		
2. Performance Audit	1. Environment Impact Assessment (<i>Central and State</i>). 2. Implementation of Right to Education Act (<i>Central and State</i>). 3. Receipts from Stamp Duty and Registration Fees (<i>State</i>). 4. Modernisation of State Police Forces (<i>State</i>).																		
3. Follow up audit	1. Theme based compliance audit of AYUSH.																		
4. Compliance Audit	1. Activities of Tourism Department. (<i>Theme to be specified</i>) 2. Jawaharlal Nehru National Urban Renewal Mission (JnNURM). (<i>Theme to be specified</i>) 3. National Rural Health Mission (NRHM). (<i>Theme to be specified</i>) 4. Revenue earning activities of Uttarakhand Forest Development Corporation. 5. Implementation of Horticulture Mission for North East and Himalayan States. 6. Scheme of Post Matric Scholarships to the students belonging to Scheduled Castes/ Other Backward Classes for studies. 7. Review of Municipal Finances -Nagar Nigam Dehradun & <i>Nagar Palika Parishad Nainital</i> . Total 329 high, 158 medium and 208 low risk units have been planned for the coverage.																		
5. Technical Guidance & Support (TGS) function	(i) Providing training and capacity building of the Local fund audit staff. (ii) Establishing a system of internal control in consultation with the Local fund auditor. (iii) Developing guidelines on audit methodology and procedures for audit of PRIs and ULBs by the Local fund auditor. (iv) Finalisation of Audit Plan in consultation with Local fund auditor. (v) Transaction/supplementary audit of PRIs, ULBs to provide technical guidance to the local fund auditor. Total Number of units to be audited in the year 2016-17 are 114 as per the details given below: <table style="margin-left: 40px;"> <tr> <td>1. DPRO</td> <td align="right">10</td> </tr> <tr> <td>2. Directorate PRI</td> <td align="right">01</td> </tr> <tr> <td>3. ZilaPanchayat</td> <td align="right">10</td> </tr> <tr> <td>4. KshetraPanchayat</td> <td align="right">35</td> </tr> <tr> <td>5. Gram Panchayat</td> <td align="right">35</td> </tr> <tr> <td>6. Nagar Nigam</td> <td align="right">05</td> </tr> <tr> <td>7. Nagar PalikaParishad</td> <td align="right">09</td> </tr> <tr> <td>8. Nagar Panchayat</td> <td align="right">09</td> </tr> <tr> <td>Total Units</td> <td align="right">= 114</td> </tr> </table>	1. DPRO	10	2. Directorate PRI	01	3. ZilaPanchayat	10	4. KshetraPanchayat	35	5. Gram Panchayat	35	6. Nagar Nigam	05	7. Nagar PalikaParishad	09	8. Nagar Panchayat	09	Total Units	= 114
1. DPRO	10																		
2. Directorate PRI	01																		
3. ZilaPanchayat	10																		
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5. Gram Panchayat	35																		
6. Nagar Nigam	05																		
7. Nagar PalikaParishad	09																		
8. Nagar Panchayat	09																		
Total Units	= 114																		

2. Manpower position¹

Post	SS	PIP	Hqr	Field
Social				
Sr.AO/AO	14	13	02	11
AAO	34	27	04	23
Sr.Ar/Ar	37	12	03	09
Local Bodies				
Sr.AO/AO	03	03	01	02
AAO	09	08	02	06
Sr.Ar/Ar	29	10	06	04
Economic-PSU				
Sr.AO/AO	03	03	0.5	2.5
AAO	09	08	01	07
Sr.Ar/Ar	12	05	02	03
Economic-Non PSU				
Sr.AO/AO	05	05	01	04
AAO	17	16	03	13
Sr.Ar/Ar	17	07	03	04
General				
Sr.AO/AO	03	03	01	02
AAO	06	05	01	04
Sr.Ar/Ar	12	04	03	01
Revenue				
Sr.AO/AO	5	6	1	5
AAO	14	10	2.5	7.5
Sr.Ar/Ar	17	8	4	4
State Finances				
Sr.AO/AO	03	02	01	01
AAO	12	10	02	08
Sr.Ar/Ar	17	07	03	04

¹ Excludes staff deployed in the office of PD Central and staff posted in administrative wing

3. Calculation of Mandays

Post	Total Mandays available	Mandays allocated for Hqr work ²	Mandays allocated for Central Performance Audits	Mandays allocated for certification of accounts	Mandays allocated for field audit work ³
Social					
Sr.AO/AO	2970	440	172	100	2258
AAO	6170	880	344	200	4746
Sr.Ar/Ar	2730	660	172	00	1898
Local Bodies					
Sr.AO/AO	680	220	-	-	460
AAO	1820	440	-	-	1380
Sr.Ar/Ar	2240	1320	-	-	920
Economic-PSU					
Sr.AO/AO	685	110	-	88	487
AAO	1830	220	-	176	1434
Sr.Ar/Ar	1130	440	-	-	690
Economic-Non PSU					
Sr.AO/AO	1140	220	-	--	920
AAO	3650	660	-	--	2990
Sr.Ar/Ar	1580	660	-	--	920
General					
Sr.AO/AO	680	220	-	-	460
AAO	1140	220	-	-	920
Sr.Ar/Ar	890	660	-	-	230
Revenue					
Sr.AO/AO	1370	257	---	---	1113
AAO	2275	624	---	---	1651
Sr.Ar/Ar	1800	917	---	---	883
State Finances					
Sr.AO/AO	660	220	-	220	220
AAO	2200	440	-	880	880
Sr.Ar/Ar	1540	660	-	440	440

² On the basis of 220 mandays in a year.

³ On the basis of 230 mandays in a year.

Profile of the State

4. Sector wise receipt and expenditure during the last five years

(A) Receipts

Heads of Revenue	2010-11		2011-12		2012-13		2013-14		2014-15	
	Projection	Collection								
Tax Revenue (₹ in crore)										
1. Taxes on Sales, trade etc	2575	2934.95	3180	3635.97	4080	4270.72	4839.81	4874.39	5452	5453.44
2. Stamp duty & registration fee	425.65	439.48	483.85	524.01	574	648.35	640	686.60	708.79	713.78
3. Taxes of vehicles	225.30	223.39	249.53	329.62	275	298.17	320	362.93	360	396.53
4. Entertainment Tax	8.68	11.94	13.97	16.52	19.90	23.12	24.41	23.41	25	25.25
5. State Excise	686.93	755.76	727.69	843.57	942	1117.80	1150	1268.95	1500	1486.74
6. Land Revenue	0.11	0.18	0.08	0010	0.08	0.10	NA	NA	NA	NA
Non-Tax Revenue (₹ in crore)										
1. Power	230.00	13.54	235.00	41.24	84.00	150.04	NA	NA	NA	NA
2. Tourism(Commr)	4.00	1.75	0.80	0.83	5.00	1.22	NA	NA	NA	NA
3. Road Transport	3.00	0.19	0.31	0.13	0.30	0.67	NA	NA	NA	NA
4. Urban Development	4.00	3.02	1.50	1.67		10.32	1.70	3.97	3.00	4.20
5. Forestry & Wild Life	266.10	229.69	286.83	234.26	296.71	238.20	309.33	362.70	342.06	351.24
6. Medical & Public Health	11.48	29.01	17.93	23.20	23.16	30.00	22.10	44.04	24.52	37.77
7. Education, Sports, Art & Culture	19.17	47.47	18.87	37.14	25.21	38.80	22.67	39.91	38.73	43.61
8. Other Social Services	6.00	8.71	7.20	3.10	3.10	4.38	3.52	5.27	4.00	4.57
9. Water Supply & Sanitation	0.10	3.14	0.10	1.90	2.00	1.98	2.00	3.86	3.00	0.00057
10. Labour & Employment	2.23	2.22	2.43	2.42	2.21	2.46	2.22	2.64	2.28	26.14
11. Other Rural Development Programmes	3.10	2.19	2.50	2.97	2.25	4.14	3.00	6.65	NA	2.17
12. Social Security and Welfare	2.80	1.98	5.00	3.87	4.01	3.21	8.01	5.26	6.01	0.87
13. Housing	2.00	1.61	2.00	2.03	2.20	1.77	2.70	2.76	1.8	3.70
14. Civil Supplies	1.28	0.70	0.03	0.41	0.40	0.40	0.50	0.43		0.32
15. Family welfare	0.02	0.11	0.02	0.03	0.04	0.16	0.12	0.0058	0.04	0.15
16. Others Special Areas Programmes	0.07	0.03	--	0.04	0.0005	0.01	0.0145	0.0002	NA	NA
17. Information & Publicity	0.02	0.02	0.02	0.08	0.10	0.10	0.10	0.04	0.1	0.03
18. Police	NA	4.38	NA	6.58	NA	9.47	NA	NA	NA	NA
19. Jail	0.81	1.01	0.89	0.44	NA	1.17	NA	16.73	NA	2.33
20. PRIs		18.53		16.89		18.37		17.13		
21. ULBs		41.52		44.17		47.83		49.38		Awaited
22. Major, Medium & Minor Irrigation	5.25	5.10	3.31	8.07	7.68	10.56	4.40	4.40		
23. Public Works	14.51	24.83	17.27	17.85	16.16	18.13	11.00	11.54	8.85	7.72
24. Other General Economic Service	3.00	2.68	2.28	2.91	2.60	3.82	-	-	21.45	19.76
25. Animal Husbandry	1.79	1.84	1.82	1.57	1.01	1.77	1.72	8.47	1.18	2.48
26. Tourism	4.00	1.75	0.80	0.83	5.00	1.22	0.80	0.44	1.20	3.20
27. Co-operative Department	5.18	1.70	1.02	2.93	2.21	1.38	-	6.38	Nil	39.70
28. Roads & Bridges	5.13	1.53	1.20	1.70	6.20	0.22	-	-	--	-
29. Industries	1.00	1.13	1.00	1.73	1.00	0.84	0.00	0.00	0.38	0.33
30. Village & Small Industry	0.72	0.44	0.57	0.68	0.62	0.31	-	-	Nil	Nil
31. Fisheries	0.03	0.18	0.17	0.04	0.16	8.06	0.00	0.11	Nil	0.05
32. Dairy Development	1.01	0.13	1.00	0.17	1.00	1.09	0.20	0.17	0.20	0.17
33. Civil Aviation	0.23	0.08	0.21	0.09	0.20	0.0019	0.10	0.06	Nil	Nil
34. Agriculture	--	--	--	--	--	--	--	--	21.31	19.65
35. Sericulture	--	--	--	--	--	--	--	--	0.1	0.1077
36. Horticulture	--	--	--	--	--	--	--	--	0.01	0.007

(B) Department-wise expenditure profile: Social Sector

Department	2010-11		2011-12,		2012-13		2013-14		2014-15	
	Plan	Non plan	Plan	Non plan	Plan	Non plan	Plan	Non plan	Plan	Non plan
1. Art and Culture	4.76	2.31	10.26	3.64	8.74	4.42	8.15	7.00	5.26	8.15
2. AYUSH Services	2.98	74.53	2.30	84.62	5.62	82.76	5.72	87.69	127.91	12.38
3. AYUSH Education	NA	NA	NA	NA	0.35	12.91	17.06	16.25	NA	NA
4. Medical Health and Family Welfare	191.43	292.69	441.27	351.64	226.34	379.37	311.31	587.92	563.57	681.53
5. Medical Education	NA	NA	NA	NA	86.57	11.54	88.74	11.80	44.32	26.63
6. Disaster Management	2.32	163.20	.61	628.54	1.40	212.92	NA	NA	4.09	1.00
7. Housing	NA	NA	NA	NA	0.00	1.45	0.06	1.80	nNA	2.05
8. Forest and Wild Life	76.88	213.67	76.82	244.66	72.53	275.34	66.63	306.58	NA	NA
9. Food and Civil Supplies	0.14	22.13	0.53	438.48	0.14	150.33	NA	NA	NA	NA
10. Higher Education	56.49	156.94	41.95	124.77	39.33	143.85	43.49	168.53	68.76	126.99
11. Information & Public Relation	1.00	36.40	1.25	35.12	1.15	40.34	0.97	47.33	0.82	52.12
12. Women Empowerment & Child Development	14.72	68.96	233.95	28.69	257.64	29.69	NA	NA	NA	NA
13. Labour & Employment	22.29	38.73	14.41	39.57	18.18	52.44	25.72	72.33	21.35	106.19
14. Panchayati Raj	29.36	22.28	0	203.04	42.68	4.45	47.59	5.17	NA	NA
15. Rural Development	26.23	69.67	412.01	149.31	86.74	151.10	104.37	199.39	NA	NA
16. Sainik Welfare and Punarvass	2.95	16.70	1.60	14.24	NA	NA	NA	NA	2.1	20.61
17. Sanskrit Education	0.07	14.12	2.50	12.90	0.31	13.36	0.53	16.47	NA	NA
18. School Education	454.15	1353.79	451.76	1420.49	527.77	2892.14	NA	NA	818.62	3717.69
19. Social Welfare	343.31	120.83	451.17	87.59	588.19	159.49	NA	NA	967.26	159.56
20. Youth Welfare and Sports	33.99	17.22	20.11	10.29	17.14	19.03	26.45	20.05	10.31	27.44
21. Technical Education	27.55	44.70	44.34	42.58	25.45	48.61	69.24	62.91	44.56	79.02
22. Urban Development	111.49	1.06	135.23	32.81	81.58	9.64	57.08	10.99	41.23	12.04
23. Water supply and sanitation	NA	NA	NA	NA	280.95	134.57	262.33	215.25	590.15	195.55
24. PMGSY		202.00		217.70		NA		21.20		NA
25. Rural Engineering Service (RES) Only deposit work		277.81		NA		NA	0.03	25.35	NA	29.47
26. Bhagirathi Nadi Ghati Vikas Pradhikaran		0.84		NA		87.59		NIL		
27. Doon Ghati Vikas Pradhikaran		NA		NA		0.00		NIL		
28. Gangotri Vikas Pradhikaran		NA		NA		5.10		NIL		
29. Uttarakhand Jal Sansthan (including one SAR)		NA		NA	81.28	90.95	121.75	190.25		
30. Uttarakhand Peyjal Nigam (including one SAR)		195.17		NA		NA		NA		
31. Jheel Vikas Pradhikaran		NA		NA		Nil		NA		
32. State Urban Development Authority (SUDA)		NA		NA		NA		NA		
33. Uttarakhand Environment Protection and Pollution Control Board		NA		NA		290.11	3.60	4.78	290.11	4.56
34. NCC		NA		NA		NA	1.14	9.77	NA	10.58
35. AIDS Control		NA		NA		NA		14.06		

(₹ in crore)

Profile of Commercial units in Social Sector							
	Sl No.	Name of Company	Category	No. of IRs	Paid up capital (₹ in crore) From 2006-07- to 2012-2013	Year of Accounts finalized	Period of last Audit held
SOCIAL SECTOR	1.	Garhwal Anusuchit Janjati Vikas Nigam Ltd.*	A	Nil	0.50	1993-94	2012-13
	2.	Kumaon Anusuchit Janjati Vikas Nigam Ltd.*	A	Nil	0.50	1986-87	
	3.	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Ltd.	A	07	0.05	2004-05	April 2009 to September 2011
	4.	RFC, Haldwani	A	5	Same for all years Capital Employed ₹12.49 crore	2002-03	April 2009 to September 2011
	5.	RFC, Dehradun	A	6			April 2009 to September 2011
	6.	Uttarakhand Purv Sainik Kalyan Udham Ltd.	A	1	1.00	Non Review Certificate issued (2009-10)	2010-11
	7.	Govt. Irrigation Workshop, Roorkee	A	4	1.89	2009-10	2010-11 & 2011-12
	8.	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam 161, Old Nehru Colony, Dehradun-248003. Phone/Fax-0135-2669723	A	Nil	5.25**		New

*Transaction audit of these companies has not been conducted since the creation of this State as these are under Liquidation.

** Above figures unaudited for FY 2013-14.

(B) Department-wise expenditure profile (Local Bodies)

(₹ in Crore)

Sr. No.	Department	2010-11	2011-12	2012-13	2013-14	2014-15
1.	PRI's	809.79	751.57	682.94	719.25	Awaited
2.	ULBs	210.05	236.47	263.49	324.81	

(B) Department-wise expenditure⁴ profile (Economic Sector-PSU)

(₹ in Crore)

Department	2010-11		2011-12		2012-13		2013-14		2014-15	
	Plan	Non Plan								
Power	NA	4.02	NA	NA	NA	NA	NA	NA	NA	NA
Tourism	9.74	4.93	51.10	6.74	54.58	8.41	NA	NA	NA	NA
Transport	NA	13.07	NA	NA	NA	NA	NA	NA	NA	NA

⁴ Only budget/sanction figures are available. Cannot be segregated into Plan/Non Plan.

(B) Department-wise expenditure profile (Economic Sector-Non PSU)

(₹ in Crore)

S.No	Department	2010-11		2011-12		2012-13		2013-14		2014-15	
		Plan	Non Plan								
1	Agriculture	104.89	60.75	160.65	85.25	40.13	91.03	61.49	98.27	284.15	210.67
2	Animal Husbandry	24.59	65.82	27.66	70.74	21.02	94.53	32.28	102.83	18.35	123.48
3	Cane Development	4.09	8.00	NA	51.73	138.84	8.38	3.72	222.88	3.99	202.55
4	Civil Aviation	2.77	5.26	1.24	0.11	95.45	5.86	15.50	20.86	16.15	20.77
5	Co-operative Department	21.62	8.03	21.28	14.50	28.26	11.70	29.02	16.64	32.71	2.58
6	Dairy Development	3.40	4.30	7.23	3.87	7.48	4.63	8.78	5.15	25.97	6.23
7	Fisheries	0.31	0.48	1.81	0.70	3.81	9.09	3.51	11.81	2.24	6.83
8	Horticulture	24.23	61.53	21.23	64.11	25.65	72.91	32.17	76.07	60.70	8.94
9	Industry	18.70	43.25	11.74	19.51	16.83	21.63	24.50	23.74	24.14	26.02
10	Non-Conventional energy/UREDA	29.39	NA	17.02	3.05	14.36	3.10	42.44	3.60	1.63	3.66
11	Sericulture Development	3.30	4.33	2.56	5.50	2.70	5.80	2.59	6.72	5.33	7.64
12	Tourism	9.74	4.93	51.10	6.74	54.58	8.41	79.95	8.93	59.47	8.87
13	Major, Medium & Minor Irrigation	361.14	277.98	460.11	284.56	389.11	306.64	460.48	318.90	764.15	356.54
14	Public Works	1970.39	334.92	1667.7	146.51	1588.80	169.76	1052.58	441.70	2165.51	346.90
15	State Information Technology Development	NA	NA	NA	NA	NA	NA	2.03	0.40	11.81	0.71
16	Village and small Industries	17.38	20.44	NA	NA	0.55	5.50	1.00	5.50	24.14	26.83

(B) Department-wise expenditure profile (General Sector)*(₹ in crore)*

Sl. No.	Name of Department	2010-11	2011-12	2012-13	2013-14	2014-15
1	Advocate General	324.86	358.16	434.50	593.00	437.00
2	C.M. Secretariat	20.00	39.99	24.99	40.00	98.30
3	Governor Secretariat	4.19	4.47	4.75	5.58	1.81
4	Revenue and General Administration Department	154.94	163.75	561.17	N.A.*	4.68
5	Police	551.61	647.65	828.39	892.32	22.45
6	Jail	17.09	20.69	25.15	36.00	10.88
7	Homeguard	3.38	3.83	4.17	28.11	0.13
8	Secretary, Administration Dept., Secretariat	10.98	42.38	61.66	83.63	135.52
9	Secretary, Vidhan Sabha Secretariat	30.98	18.09	20.13	46.77	27.56
10	Economic & Statistical Department	8.24	9.91	9.49	16.16	0.48
11	Election	9.64	28.50	19.44	1.97	10.50
12	Law : High Court, Distt. Judges and Family Court, UJLA	88.94	80.79	105.99	104.83	30.00
13	Legislature and Parliamentary affairs	NA	.53	.24	.29	0.13
14	National Saving Department	2.44	2.93	2.96	3.34	0.10
15	Public Service	7.27	13.41	16.20	11.26	6.56
16	Uttarakhand Administrative Academy, Nainital	4.13	3.58	4.02	4.52	1.83
17	Vigilance	3.84	2.83	4.71	5.06	1.86
18	Director, Treasury and Financial Services	NA	NA	67.75	81.29	2.35

Accountant General (Audit) Uttarakhand Dehradun

(C) Expenditure profile of major flagship schemes (Social Sector)

Expenditure profile of major Central flagship Schemes

(₹ in crore)

Name of Central Schemes	2010-11	2011-12	2012-13	2013-14	2014-15
Merit-cum means based scholarship for professionals and technical courses for welfare of SC/ST/OBC	0.07	0.66	1.00	1.55	-
Post metric Scholarship for minorities	4.85	0.19	0.37	1.64	
Pre metric scholarship for minorities(50:50)	NA	0.57	2.41	NA	18.14
Multi Sectarian Development Programme for Minorities	9.33	0.36	NA	12.00	25.64
Rajiv Gandhi Scheme for empowerment of adolescent girls	0.77	0.51	0.69	0.77	0.38
Scheme for providing quality education in Madarsa	0.31	0.57	2.41	NA	00
Intensification of forest management	2.51	0	27.91	NA	
Integrated development of wild life habitats	1.16	0	NA	NA	1.45
Project Tiger	5.51	5.01	5.35	5.52	6.06
Project Elephant	2.29	1.31	1.37	NA	
National programme for nutritional support to primary education	42.46	114.23	NA	109.50	98.78
Rashtriya Madhyamik Sikhsa Abhiyan	55.74	81.98	51.50	68.93	54.56
Inclusive education for disabled at secondary schools	15.01	0	NA	NA	0.00
Integrated Child Development Services	43.23	82.97	95.70	106.19	155.51
NRHM	3.89	61.66	62.01	41.42	87.02
Strengthening existing Polytechnics	5.00	3.74	NA	9.99	00
Sarva Shiksha Abhiyan	NA	NA	394.53	NA	228.62

Expenditure profile of major State flagship Schemes (₹ in crore)

Name of State Schemes	2010-11	2011-12	2012-13	2013-14	2014-15
Integrated Allopathic Hospitals and Dispensary	16.78	18.34	9.38	108.93	-
Construction of building of Govt. Allopathic Hospitals	NA	NA	NA	7.91	9.98
Allopathic Hospitals and Dispensaries	NA	1.74	0.94	48.28	126.99
Establishment of CHCs	NA	6.49	0.79	1.21	0.90
GB Pant College of Technology	NA	5.42	1.17	16.99	-
Government Engineering College , Dwarahat	NA	3.22	4.07	8.10	-
General Polytechnic	7.66	17.78	1.42	67.19	48.74
Grant to non-governmental Schools	1.18	1.00	NA	NIL	-
Assistance to Junior High schools/KG, Nursery School	9.69	NA	NA	81.33	-
Construction of Tube Wells	6.51	7.12	NA	13.48	-
Grant for renovation and strengthening of urban water sources	6.24	NA	2.47	6.00	-
Scholarship for 10 th class students	14.41	23.82	NA	NIL	-
Gauri devi Kanyadhan Yojana	33.17	1.99	1.63	51.84	76.78
Grant for blind, deaf and Handicapped	23.35	6.20	0.58	2.00	47.03
Swarn Jayanti Gram Swarozgar Yojana	3.75	2.43	1.55	1.64	-
Assistance to Non Government Degree Colleges	NA	NA	0.12	46.52	-

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Border and Backward Area Development Scheme of Uttarakhand	NA	NA	NA	24.99	20.00
Construction of Building for Govt. High School & Intermediate Colleges	NA	NA	NA	15.99	-
Construction of Building for Sub-Centres	NA	NA	NA	4.50	0.003
Completion of under Construction Building of Govt. Degree Colleges	NA	NA	NA	4.00	-
Doon University	NA	6.80	4.00	10.00	-
Establishment of Govt. Medical College Haldwani & Related	NA	NA	6.25	50.25	-
Establishment of Doon Medical College	NA	NA	1.70	40.00	-
Establishment of Medical College in Almora	NA	NA	NA	50.00	-
Government Engineering College Ghurdauri (Pauri)	NA	3.92	4.31	8.43	-

Source: Finance Accounts 2014-15

NA: - Not Available

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(D) Expenditure profile of major flagship schemes (Economic Sector-PSU)

Expenditure profile of major Central flagship Schemes (₹in crore)

Name of Central Schemes	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Restructured Accelerated Power Development Reform Programme (RAPDRP)	37.62	0.12	-	33.59	117.79	-	61.55
<i>Note: The Central Performance Audit on the scheme is under progress for Central Audit Report 2015-16. The thematic audit on the same has also been attempted for inclusion in the State Audit Report 2014-15.</i>							

Expenditure profile of major State flagship Schemes

Name of State Schemes	2010-11	2011-12	2012-13	2013-14	2014-15
NIL					

(D) Expenditure profile of major flagship schemes (Economic Sector-Non PSU)

Expenditure profile of major Central flagship Schemes (₹in crore)

Name of Central Schemes	2010-11	2011-12	2012-13	2013-14	2014-15
Accelerated Irrigation Benefit Programme (AIBP)	186.12	290.46	154.25	99.65	175.10
Promotion of Renewable Energy Resources in Uttarakhand Renewable Energy Development Agency	29.39	17.02	14.36	42.44	Awaited
Horticulture Mission for Northeast and Himalayan States (HMNEH)	19.63	24.62	34.40	36.92	37.19
Rastriya Krishi Vikas Yojana (RKVY)	1.31	99.74	2.96	22.91	69.49
CDP scheme (Sericulture)	4.83	7.56	7.00	7.29	2.94

Expenditure profile of major State flagship Schemes

Name of State Schemes	2010-11	2011-12	2012-13	2013-14	2014-15
Nil					

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(E) Expenditure profile of Major flagship schemes (General Sector)

Expenditure⁵ profile of major Central flagship Schemes (₹ in crore)

Name of Central Schemes	2010-11	2011-12	2012-13	2013-14	2014-15
Modernization of Police	5.33	4.73	6.22	4.38	10.13
National Land Record Modernization Programme	NA	NA	0.10	1.58	NA

Expenditure profile of major State flagship Schemes

Name of State Schemes	2010-11	2011-12	2012-13	2013-14	2014-15
Nil					

(F) Expenditure profile of major flagship schemes (Local Bodies)

(₹ in crore)

Name of Central Schemes	2010-11	2011-12	2012-13	2013-14	2014-15
MGNREGA	380.19	418.05	311.95	384.20	Awaited
IAY	80.62	76.38	60.20	40.99	
IWDP	16.03	15.28	12.82	5.26	
SGSY	31.82	28.35	22.75	2.99	
JNNURM	129.47	51.34	94.54	149.61	

⁵ Concerned department could not provide the details of the expenditure.

5. Total number of auditable entities

Sector	Name of Department	Number of Units			
		High Risk	Medium Risk	Low Risk	Total
Social Sector					
1	Art & Culture	1	0	5	6
2	AYUSH Education	1	1	0	2
3	AYUSH Services	0	3	26	29
4	Disaster Management	0	1	0	1
5	Food and Civil Supply	0	0	16	16
6	Forest & Environment ⁶	29	11	31	71
7	Higher Education	7	11	71	89
8	Housing	0	0	0	0
9	Information and Public Relation	1	0	16	17
10	Labour & Employment	2	1	89	92
11	Medical Education	2	0	0	2
12	Medical Health & Family Welfare	14	9	118	141
13	Pradhan Mantri Grameen Sadak Yojna	18	0	3	21
14	Religious Affairs	0	0	0	0
15	Rural Development	26	0	0	26
16	Rural Engineering Service	19	0	2	21
17	Sanskrit Education	0	0	4	4
18	School Education	59	8	1978	2045
19	Social Welfare	28	1	7	36
20	Soldier Welfare and Rehabilitation	0	5	10	15
21	Technical Education	5	2	12	19
22	Urban Development	1	0	2	3
23	Water Supply & Sanitation	0	0	0	0
24	Women Empowerment & Child Development	11	3	12	26
25	Youth Welfare and Sports	1	10	16	27
26	Uttarakhand Jal Sansthan	20	5	0	25
27	Uttarakhand Peyjal Sansadhan Vikas Evam Nirman Nigam	46	10	16	72
28	Bhagirathi Nadi Ghatti Vikas Pradhikaran	0	0	1	1
29	Doon Ghatti Vikas Pradhikaran	0	1	0	1
30	Gangotri Vikas Pradhikaran, Uttarkashi	0	0	1	1
31	Jheel Vikas Pradhikaran Nainital	0	1	0	1
32	Secretary Education Board, Ramnagar	1	0	0	1
33	SUDA Dehradun	1	0	0	1
34	Uttarakhand Environment Conservation & Pollution Control Board	0	1	4	5

⁶ As per office order No. 69 dated 30 September, 2015 units of forest department are transferred to Revenue Sector from Social Sector w.e.f 1st April, 2016

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35	State Aids Control Society Uttarakhand	0	1	0	1
36	Garhwal Anusuchit Janjati Vikas Nigam Ltd.	1	0	0	1
37	Kumaon Anusuchit Janjati Vikas Nigam Ltd.	1	0	0	1
38	Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Ltd.	1	0	0	1
39	Uttarakhand Purva Sainik Kalyan Udham Ltd.	1	0	0	1
40	RFC, Haldwani	1	0	0	1
41	RFC, Dehradun	1	0	0	1
42	Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vkas Nigam 161, Old Nehru Colony, Dehradun-28003.	1	0	0	1
43	National Cadet Corps (NCC)	1	3	8	12
44	Bamboo Mission, Dehradun	0	0	1	1
45	Uttarakhand Minority Welfare & Waqf Board, Dehradun	0	0	1	1
46	Mussoorie Dehradun Development Authority, Dehradun	0	0	1	1
47	Haridwar Development Authority, Haridwar	0	0	1	1
48	Matrichhaya Parvatiya Vikas Samiti, Tehri Garhwal	0	0	1	1
49	Parvatiya Jan Kalyan Samiti, Tehri Garhwal	0	0	1	1
50	M/s Dev Rishi Education Society, Dehradun	0	0	1	1
	Total	301	88	2455	2844
Economic Sector-PSU					
1.	Agriculture	1			1
2.	Manufacturing	2	-		2
3.	Power (3 companies)	29	37	44	110
4.	Industry	2	-	-	2
5.	Forest	1	4	-	5
6.	Tourism	2	-	-	2
7.	Transport	1	-	3	04
8.	Public Works	1	-	-	1
9.	State Electricity Regulatory Commission	1	-	-	01
	Total	40	41	47	128
Economic Sector-Non PSU					
1	Agriculture	01	03	50	54
2	Animal Husbandry	01	08	111	120
3	Cane Development	01	-	03	04
4	Civil Aviation	01	-	-	01
5	Co-operative Department	01	-	13	14
6	Dairy Development	01	-	12	13
7	Fisheries	-	02	05	07

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8	Horticulture and Food Processing	01	-	16	17
9	Industries	02	02	10	14
10	Sericulture Development	-	01	03	04
11	Tourism	-	-	08	08
12	Major & Minor Irrigation	15	36	47	98
13	Public Works	44	32	21	97
14	State Information Technology Development	-	-	01	01
15	UREDA	01	-	-	01
16	Village and Small Industries	01	-	-	01
	Total	70	84	300	454

Revenue Sector⁷

1.	Commercial Tax	53	14	29	96
2.	Motor Vehicle	14	9	10	33
3.	Stamp & Registration	22	11	37	70
4.	State Excise	13	0	20	33
5.	Entertainment Tax	4	3	7	14
	Total	106	38	102	246

General Sector

Sr. No.	Name of Departments	Category			
		High Risk	Medium Risk	Low Risk	Total
1	C.M. Secretariat	01	0	0	01
2	Governor Secretariat	0	01	0	01
3	Revenue	04	04	72	80
4	Police	14	7	7	28
5	Homeguard	0	0	19	19
6	Jail	03	02	06	11
7	High Court of Uttarakhand, Distt. Judges and Family Courts	05	01	13	19
8	Advocate General	01	0	0	01
9	Legislature and Parliamentary affairs	0	0	01	01
10	General Administration Secretariat Secretary Administration Dept and Estates	02	01	0	03
11	Secretary Vidhan Sabha Secretariat	01	0	0	01
12	Public Service	01	0	0	01
13	Uttarakhand Administrative Academy, Nainital	0	01	0	01
14	Uttarakhand Information Commission	0	01	0	01
15	Vigilance	0	03	0	03
16	Election	02	05	07	14
17	Economic and Statistical Department	0	01	14	15
18	National Saving	0	0	14	14
19	Registrar Firm Societies and Chits	0	0	02	02

⁷ As per office order No. 69 dated 30 September, 2015 units of forest department will be included in the Revenue Sector w.e.f 1st April, 2016

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20	Directorate Treasury and Financial Services	01			01
21	Uttarakhand Judicial & Legal Academy	0	01	0	01
	Total	35	28	155	218
Local Bodies					
1.	District Panchayat Raj Officer(DPRO)	13	-	-	13
2.	Directorate(PRI)	-	1	-	1
3.	Zila Panchayat	13	-	-	13
4.	Kshetra Panchayat	-	95	-	95
5.	Gram Panchayats	-	-	7,705	,705
6.	Nagar Nigam	6	-	-	6
7.	Nagar Palika Parishad	-	28	-	28
8.	Nagar Panchayat	-	-	38	38
	Total	32	124	7,743	7,899

6. Number and nature of major PPP projects undertaken in the State

Sector	Implementing Agency/ Department	Name of the Project	Project Cost (₹ in crore)	Completion Period
Social Sector				
Health Department	Director General of Medical Health & Family Welfare	O&M of Mobile Hospital Units	23.40	Operational
		O&M of MRI machine at Doon Hospital	5.00	Project Handed
		Setting up of Cardiac Unit at Almora Base Hospital	3.50	Contract Singed
		Cardiac Unit at Coronation Hospital, Dehradun	17.67	Contract signed on March 8, 2011
		Nephrology, Dialysis unit at Coronation Hospital, Dehradun	5.40	Contract singed Feb. 23, 2010 Commenced operation August 7, 2010
		Nephrology, Dialysis unit at Base Hospital, Haldwani	5.40	Operational since October 2011
		108 Emergency Response Services	11.00	Operational
		PPP at Community Health Centres Package 1	45.73	Agreement signed on May 14, 2013
		PPP at Community Health Centres Package 2	27.15	Bajpur CHC operational/rest yet to be handed over
		PPP at Community Health Centres Package 3	29.27	Raipur CHC Operational/rest yet to be handed over
		PPP at Community Health Centres Package 4	28.29	Project been Considered for bidding
Mobile Medical units under NRHM	2.99	Contract signed		
AYUSH	Directorate of AYUSH	AYUSH Gram, Bhawali	40.00	Contract signed August 15, 2010
URBAN DEVELOPMENT	Dehradun Municipal Corporation, Dehradun	Door to Door collection of solid waste, Composting and Landfill	24.56	Contract signed March 3, 2011
	Nainital Municipal Corporation	Door to Door collection of solid waste, Composting and Landfill	9.83	Contract signed December 14, 2011
	Haridwar Municipal	Door to Door collection of solid waste,	8.56	Contract signed October 22, 2012

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Sector	Implementing Agency/ Department	Name of the Project	Project Cost (₹ in crore)	Completion Period
Social Sector				
	Corporation	Composting and Landfill		
Housing	MDDA	ISBT	20.00	Operational

Sector	Implementing Agency/ Department	Name of the Project	Project Cost (₹ in crore)	Completion Period
Economic Sector-PSU-Nil				

General Sector				
Nil				

Sector	Implementing Agency/ Department	Name of the Project	Project Cost ₹ in Crore	Completion Period
Economic Sector-Non PSU				
1-	Tourism	Jankichatti-Yamunotri Ropeway (3.88 Km)	70.00	2 Years
2-	Tourism	Thuligarh-Purnagiri Ropeway (903 Km)	35.00	2 Years
3-	Tourism	Kaddukhal-Surkandadevi Ropeway (502 Km)	5.00	2 Years
4-	PWD	Construction of Pre-stress Bridge over Kosi river at 54 km of Haldwani-Ramnagar Motor road	26.00	---

Local Bodies				
Nil				

7. Sector-wise major IT activities undertaken in the State

Sector	Name of the Project/ Activity	Department	Project Cost	Date of completion
Social Sector	NIL			
Economic Sector-PSU	None of the Companies/Corporations and Departments under Economic Sector is fully computerized. Therefore, no IT Audit has been proposed.			
Economic Sector-Non PSU				
General Sector	SWAN,CLR&NLR	The project SWAN is still in the stages of implementation while CLR has already been taken up as follow up audit.		
Local Bodies	PRIA soft software for PRI accounting has been developed by NIC which is in use. As this is the initial stage the IT audit will be taken up in future.			
Revenue Sector	VAT,MVT(VAHAN & SARATHI)	The project VAHAN and SARATHI were covered during the Performance Audit "Levy and Collection of Motor Vehicle Taxes".		

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Audit Plan

Social Sector

Nature of Audit	Number	Audited entity/ Department/ Scheme	Criteria	Man days		
				Sr. AOs/ AOs	AAOs	Sr. Ar/ Ar
1. Financial Audit	Eight (Annual Accounts)	1. Garhwal Anusuchit Janjati Vikas Nigam Ltd.	Audit of Annual Accounts are to be carried out annually.	10	20	0
		2. Kumaon Anusuchit Janjati Vikas Nigam Ltd.		10	20	0
		3. Uttarakhand Bahudeshia Vitta Evam Vikas Nigam Ltd.		10	20	0
		4. Uttarakhand Purv Sainik Kalyan Udham Ltd		10	20	0
		5. Uttarakhand Alpsankhyak Kalyan Tatha Wakf Vikas Nigam 161, Old Nehru Colony, Dehradun-248003. Phone/Fax-0135-2669723		10	20	0
		6. RFC, Dehradun		10	20	0
		7. RFC, Haldwani		10	20	0
		8. Government Irrigation Workshop, Roorkee		10	20	0
	Two (SARs)	1. Uttarakhand Jal Sansthan	Supplementary Audit of accounts is to be carried out annually	10	20	0
		2. Uttarakhand Peyjal Nigam		10	20	0
Total				100	200	0
2. Performance Audit (State Report)	Two	1. .Environmental Impact Assessment (EIA)	Proposed as All India Review and will be taken up as State review also.	172	556	-
		2. .Right to Education (RTE)	Proposed as All India Review and will be taken up as State review also.	172	344	172
3.Theme based compliance audit	Two	1. Jawaharlal Nehru National Urban Renewal Mission (JnNURM)	Jawaharlal Nehru National Urban Renewal Mission (JnNURM) is a city-modernisation scheme launched by the Government of India under Ministry of Urban Development.	70	140	-

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			<p>Under this scheme, 56 projects implemented at the cost of ₹575.02 crore and expenditure of ₹ 501.48 crore have been incurred as on March 2015.</p> <p>Reasons for selection:</p> <ol style="list-style-type: none"> 1. ₹ 501.48 crore (87 per cent) of the allocated funds have been used by the Department. 2. Only nine out of 56 projects have been completed, which is merely 16 per cent of the Projects executed so far. 3. As the topic has socio-economic potential theme based compliance audit is proposed. 			
		2. Scheme of Post Matric Scholarships to the students belonging to Scheduled Castes/Other Backward Classes for studies.	<p>The objective of the scheme is to provide assistance to the Scheduled Castes/ Other Backward Classes students studying at post matriculation or post secondary stage to enable them to complete their education. Under this scheme ₹ 223.29 crore were allocated against which expenditure of ₹ 223.04 crore have been incurred during 2011-12 to 2013-14. Besides, during the transaction audit of Social Welfare Department's units audit findings related to this scheme was also noticed e.g.</p> <ul style="list-style-type: none"> • Irregular payment of Scholarship (amounting to ₹ 4.67 crore & ₹39.19 lakh). 	70	140	-
4. Long Para	One	Food safety and standards Act, 2006.	<p>Food Safety and Standards Act, 2006 and Rules 2011 were implemented in the State from 05.08.2011. An amount of ₹ 51crore was allotted against which ₹ 8.54 crore was incurred during 2012-13 to 2014-15.</p>	70	140	70
5. Follow up Audit	One	1. AYUSH (Ayurvedic Yoga Unani Siddhi Homeopathic)	<p>A Chief Controlling Officer (CCO) based compliance audit was conducted by this office for the C&AG's Audit Report year ended 31 March 2011. The period 2006-07 to 2010-11 was covered during the audit.</p> <p>The main observations made in the audit were as under:</p> <ul style="list-style-type: none"> ➤ Under-utilization of available state funds and under-utilization and mismanagement of central assistance. ➤ Irregular expenditure on establishment of Homoeopathic Dermatology clinics. ➤ Operating loss of ₹ 1.87 crore, Idling of machine purchased for ₹ 32.80 lakh. ➤ Distribution of medicines after their 'Best Before' 	60	120	-

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			<p>period.</p> <ul style="list-style-type: none"> ➤ Procurement of equipment/furniture worth ₹ 85 lakh without assessing the availability of space, lying idle. ➤ Purchase of medicines for non-functional AYUSH wings in allopathic dispensaries. ➤ Issue of licenses to pharmacies without consulting panel of experts & non-renewal of licenses of pharmacies. <p>Recommendations made by audit:</p> <ul style="list-style-type: none"> ✓ To fully utilize central assistance obtained under operational schemes. ✓ Integration of AYUSH with the allopathic system of medicine and completion of civil works in this regard on priority. ✓ Procurement of medicines and Equipments should be need based and that too on the basis of demands sent by the district functionaries. ✓ Effective Internal Control Mechanisms to strengthen existing Acts and Rules. <p><i>The compliance audit has not been selected by PAC so far.</i></p>			
Audit of Transactions		187⁸ Auditable Entities of State Government Departments and Autonomous Bodies	The units selected on the basis of Risk Assessment due to high budget involved, complexity, prior audit results material, request audit, complaint cases etc.	1495	2990	1495
6.Performance Audit for next year	One	1. Public Distribution System (PDS)	<p>The mission of the Department of Food & Civil Supplies is to ensure supply of food grains (Rice & Wheat) and other commodities (Sugar & Kerosene) to the consumer in a transparent manner under the Public Distribution System and other Government schemes at fair price.</p> <p>The State is divided into two regions Garhwal and Kumaon. One Regional Food Controller for procurement and distribution and One Assistant Commissioner for distribution at each of these regions overlook the operations. The Commissioner's Office at Dehradun supervises the</p>	57	57	57

⁸ As per office order No. 69 dated 30 September, 2015 units of forest department from Social Sector are transferred to Revenue Sector w.e.f 1st April, 2016. Thirteen units planned by the social sector will be audited by the Revenue wing.

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			<p>entire operations. 13 District Supply Offices (DSO's) situated in each district form the implementation arm of the schemes.</p> <p>During the transaction audit of District Supply Officer's audit findings related to this was noticed e.g.</p> <ol style="list-style-type: none"> <i>Irregular allocation of 614 Kilolitre kerosene of ₹97.32 lakh to illegitimate dealers.</i> <i>Irregular distribution of 4488.26 quintal sugar resulted an avoidable expenditure of ₹60.59 lakh.</i> 			
7. Theme based compliance audit for next year	Two	1. Resin (Lisa) extraction and disposal	<p>The main source of revenue of the Forest Department is collection and deliveries of the raw product i.e. resin (Lisa) which is extracted from pine (chir) trees. During the transaction audit of Divisional Forest Offices, audit findings related to Lisa were noticed e.g.</p> <ol style="list-style-type: none"> <i>Loss to Government amounting to ₹ 393.69 lakh & ₹1.01 crore due to less production from the prescribed target from Resin wounds (Lisa Ghav).</i> <i>Work not done by contractor after allocation of lot and issuance of work order for Lisa extraction turned to Loss to Government amounting to ₹279.66 lakh.</i> 	20	40	-
		2. Community Health Centre's running under PPP mode.	<p>Directorate of Medical, Health & Family Welfare with an objective to provide healthcare facilities to the citizen of Uttarakhand, proposes Operation and maintenance of 12 Community health Centres (CHC) in Uttarakhand on Operation & Maintenance (O&M) basis through Public-Private-Partnership in the year 2013.</p> <p>Reasons for selection:</p> <p>➤ Headquarters office complaint- that a major irregularity/mistake has taken place in bid evaluation of PPP projects of Community Health Centres (CHCs) in Uttarakhand received in April 2014. In this connection letter has been issued to Director General, Medical, Health & Family Welfare seeking information regarding points mentioned in the complaint letter. As per reply & documents furnished by DG Office, the complainant is right. However, further scrutiny of Request for proposal</p>	20	40	-

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			(RFP) and questionnaire based on RFP and other documents are required. During the transaction audit of Chief Medical Officer, Chamoli irregularity related to CHC running under PPP mode was noticed e.g. <i>Excess payment of ₹ 30.24 lakh made to the private partner due to non-deductions as per the terms of the contract.</i>			
State specific topic as may be decided by the Accountant General.				30	60	30
Reserved for processing of Draft Paragraphs, request audit, complaint cases, preparation of Audit Plan etc.				22	159	74
Total				2258	4746	1898

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Audit Plan Year- 2016-17

General Sector

Type of Audit	Number	Audited entity	Criteria	Man days		
				Sr. AOs/ AOs	AAOs	Sr. Ar/ Ar
Performance Audit	1	08 Auditable entities of Police Department.	(1) The Performance Audit on 'Modernisation of State Police Forces' will be evaluated with reference to following: <ul style="list-style-type: none"> • Uttarakhand Police Act,2007, • Norms prescribed by Bureau of Police Research & Development (BPR&D), • Provisions of Code of Criminal Procedure,1973 and • Police Regulations and the orders issued from time to time by the State Government and GOI. 	120	240	120
Compliance /Transaction Audit)	218 Units	A total of 63 Auditable entities of State Govt. Department	The auditable units selected on the basis of the expenditure of budget and periodicity of Audit.	340	680	110
			Total	460	920	230

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Audit Plan Year- 2016-17

Economic Sector-PSU

Type of Audit	Number	Auditee entity/Department/Scheme	Criteria	Mandays		
				Sr.AOs/AO	AAOs	Sr. Ar./Ar.
1. Financial Audit	09	1. Uttarakhand Seed & Tarai Development Corporation Ltd	<ul style="list-style-type: none"> • Submission of account by the companies/corporation • Capital of the companies/corporations. • Period of arrear of accounts. 	08	16	0
		2. State Industrial Development Corporation of Uttarakhand Limited		08	16	0
		3. Uttarakhand State Infrastructure Development Corporation Limited		08	16	0
		4. Doiwala Sugar Company Limited		08	16	0
		5. Uttarakhand Power Corporation Limited		08	16	0
		6. Uttarakhand Jal Vidhyut Nigam Limited		08	16	0
		7. Power Transmission Corporation of Uttarakhand Limited		08	16	0
		8. Garhwal Mandal Vikas Nigam Limited		08	16	0
		9. Kumaon Mandal Vikas Nigam Limited		08	16	0

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1.1 Separate Audit Report of Corporations/ ABs	02	1. Uttarakhand Electricity Regularity Commission.	Separate Audit Report of Corporation is mandatory as CAG is Sole Auditor of these corporations.	08	16	0
		2. Uttarakhand Forest Development Corporation		08	16	0
2. Performance Audit	00	No Performance Audit is proposed				
3. Compliance Audit						
	01	1. Theme based compliance audit on the revenue earning activities of Uttarakhand Forest Development Corporation (UFDC)	Uttarakhand Forest Development Corporation is the only agency in the state which has the authority to commercially exploit the forest products of the state. The revenue of the Corporation was ₹ 1083.80 crore during 2010-11 to 2012-13. During the same period the royalty paid by the the Corporation was ₹ 633.33 crore. Considering the forest coverage of the state and importance of the role of UFDC in development of forest and profitable commercial usage of its product, a theme based compliance audit is proposed.	90	180	90
4. High, Medium and low Risk Auditable Entities	47 units of PSUs	1. 10 Companies Headquarter and 37 Units of PSUs 2. <i>A Para on Nirbhaya funds for safety of women in public road transport will be attempted.</i>	The units are selected on the basis of Risk Assessment, High Budget involved, Complexity, Prior Audit Results, Material Theft and Fraud List, Previous Audit, Internal Audit and Recent Regulatory or Legal Changes.	317	1018	520

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Mandays reserved for request audit, complained cases, collection of information and preparation of Audit Plan, compilation of commercial chapter and accounts audit of PSUs not planned etc.		50	176	50
Theme base compliance Audit for next year Audit Plan (2017-18)				
Renovation , Modernization and up-gradation works of Hydro Power Projects executed by UJVNL	The Renovation, Modernization and up gradation works (RMU) of three Hydro projects namely Mohamadpur (Capacity 3 x 3.1MW), Pathri (3x6.8), Galogi (2x1 MW + 2X0.5 MW) has been completed. The RMU works of Khatima hydro project (3x13.8 MW, approx cost ₹16 crore.) is under process. Further, the proposal of RMU work of seven hydro projects namely Ramganga (198 MW), Thiloth (90 MW, approx cost ₹ 11 crore.), Chilla (144 MW, approx cost ₹ 52 crore.), Dhalipur (51 MW), Chibro (240MW, approx cost ₹18.88 crore.), Khodri (120 MW, approx cost ₹ 22.82 crore.) and Khulal (30MW, approx cost ₹ 15 crore.) has been submitted to UERC for approval and is expected to be started in the year 2015-16. In the light of above, the theme based compliance audit on the topic is proposed and may be carried out in the year 2017-18 for inclusion in the Audit Report 2016-17.	30	60	30
TOTAL MANDAYS		575	1610	690

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Audit Plan Year- 2016-17

Economic Sector-Non PSU

Type of Audit	Number	Auditee entity/Department/Scheme	Criteria	Mandays		
				Sr.AOs/AO	AAOs	Sr.Ar./Ar.
1. Compliance Audit						
Theme based compliance Audit	02	1.Activities of Tourism department in Uttarakhand	The Directorate/ Uttarakhand Tourism Development Board has started many projects in which Rs.348.43 Crore have been spent. Tourism is major revenue as well as employment generation activity. Considering its socio-economic importance, this topic has been selected. <i>One Scheme/Activity will be selected after the feasibility study of the topic which will be intimated to Headquarters' office.</i>	70	140	70
		2.Implementation of Horticulture Mission for North- East & Himalayan States (HMNEH)	The centrally sponsored scheme of HMNEH is being implemented in the states since 2003-04 for the holistic development of horticulture sector duly ensuring forward and backward linkages by adopting cluster approach, covering production, and post harvest management, processing and marketing with the active participation of all the stake holders. The grants received and expenditure incurred by the state of Uttarakhand is ₹ 123 crores.	70	140	70
4. High, Medium and low Risk Auditable Entities	144 Units	i) 22 units Agriculture ii) 08 unit of Animal husbandry	The units are selected on the basis of Risk Assessment, High Budget involved, Press clipping, Complexity, Previous Audit, Prior Audit Results.	600	2240 [♦]	600 [♦]

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	iii) 01 UREDA iv) 67 unit of PWD v) 46 unit of Major & Minor Irrigation.						
					♦50 'B' & 34 'C' Category units will be carried by two AAO.		
	Mandays reserved for request audit, complaint cases, collection of information and preparation of Audit Plan etc.				110 Mandays of AAO		
CENTRAL REPORT							
Sr. No	Name of Performance Audit			Mandays allocation			
				Sr. AO/AO	AAO	Sr. Ar./Ar	
1	Mandays reserved for State Specific issues (to be decided by the Accountant General).			120	240	120	
Performance Audit/ Theme base compliance Audit for next years Audit Plan (2017-18)	1. Performance audit on functioning of Animal Husbandry Department	Animal Husbandry Department is implementing different programmes under State Sector, District Sector and through different Centrally Sponsored Schemes for development of Animal Husbandry Activities in the State. The Department has incurred an expenditure of Rs. 122.44 crore during the period 2009-14 on above mentioned sectors/schemes. It will be worthwhile to analysis the implementation of different programmes by the department in 2016-17 both in terms of significance and materiality of the subject.			60	120	60
TOTAL MANDAYS				920	2990	920	

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Audit Plan Year- 2016-17

Revenue Sector

Type of Audit	Number	Audited entity	Criteria	MANDAYS			
				SrAO/AO	AAO	AR	TOTAL
1. Performance Audit	1-“Receipts from Stamp Duty & Registration Fee”	Stamp & Registration Department	Focus Area—Govt. revenue. It is third highest revenue earning department in Uttarakhand and increasing rates of land & property makes it more vulnerable towards revenue loss.	115	230	115	460
2. Compliance Audit	132 Units ⁹ .	1.Commercial Tax 2.Stamp & Registration 3.State Excise 4.Entertainment Tax 5.Transport	The units are selected on the basis of Risk Assessment, High Budget involved, Complexity, and Prior Audit Results.	998	1421	768	3187
TOTAL				1113	1651	883	3647

⁹ As per office order No. 69 dated 30 September, 2015 units of forest department from Social Sector are transferred to Revenue Sector w.e.f 1st April, 2016. 13 units planned by the social sector will be audited by the Revenue wing in addition to 132 units planned.

Accountant General (Audit) Uttarakhand Dehradun
Audit Plan Year- 2016-17

Local Bodies

Type of Audit	Number	Audited entity	Criteria	Man days		
				Sr. AO/AO	AAO	Sr. Ar./Ar
Audit under DPC act 1971 and Technical Guidance & Support (TGS) function	Details of TGS functions: (a) Trainings (b) Transaction/Supplementary Audits of PRIs/ULBs	Name of units for audit	As per the guidelines of C&AG, The budget and expenditure incurred during the year 2013-14 have been considered for the selection of the unit.	460	1380	920
Theme based Compliance Audit	Review of Municipal Finances- Nagar Nigam, Dehradun and Nagar Palika Parishad Nainital.	114 units	The units are selected on the basis of Risk Assessment, High Budget involved, and Prior Audit Results and on the basis of audit cycle register.			
Transaction audit under section 14 and TGS Entrustment given by the State Government under section 20(1) of DPC Act 1971	114 units (PRIs/ULBs Directorate of PRI an District Panchayati Raj Officers), DPRO 10 Directorate PRI 1 ZilaPanchayat 10 KshetraPanchayat 35 Gram Panchayat 35 Nagar Nigam 05 Nagar PalikaParishad 09 Nagar Panchayat 09 Total Units = 114					
			Total Mandays	2760		

Report on State Finance

Name of Departments/Units to be audited	Mandays allocated		
	Sr.AO/AO	AAO	Sr. Ar/Ar
1. Central Audit by CAPs	220	880	440
2. Centrally Sponsored schemes (13 units)*			
3. Certification of 07 Externally Aided Project*			

State Finances	Mandays allocated		
	Sr.AO/ AO	AAO	Sr. Ar/ Ar
1. Gender Audit.	110	440	220
2. Implementation of Major flagship.			
3. Persistent Saving.			
4. Review of selected grants.	30	120	60
5. Review of expenditure from contingency	80	320	160
Total:	220	880	440

Report on State Finances should include information of Social, Economic, General and Revenue Sectors

Accountant General (Audit) Uttarakhand Dehradun
Central Report

Name of Performance Audits	Man days allocated		
	Sr.AO/AO	AAO	Sr.Ar/Ar
1. National Rural Health Mission (PA Central) and theme based compliance Audit (One component)	172	344	172

APPRECIATION NOTE ON AUDIT PLAN 2014-15

Sector	Total units planned for audit				Total units actually audited				Shortfall, if any	Reason for shortfall
	A	B	C	Total	A	B	C	Total		
Eco-PSU	24	08	10	42	26	10	10	46	Nil	-
Eco-Non PSU	46	27	69	142	44	26	50	120	22	02 AAOs deputed for performance audit of receipt of minor minerals.
Revenue	65	11	23	99	65	11	24	100	Nil	-
Social	145	30	17	192	149	28	20	197	Nil	-
General	28	12	14	54	21	12	14	47	07	By the orders of the HQ, Bank Audit had been taken up during 2014-15.
Local Bodies	19	45	719	783	18	44	496	558	225	Due to Panchayat elections.

From this following output was generated for the Audit Report for the year 2015.

PERFORMANCE AUDITS

1. Implementation of Nirmal Bharat Abhiyan.
2. Levy and Collection of Motor Vehicle Taxes.
3. Receipts of Minor Minerals.

THEME BASED COMPLIANCE AUDITS

1. Facilities provided to Prisoners.
2. Collection of Water Charges by Uttarakhand Jal Sansthan.
3. Implementation of the Schemes for Protection and Welfare of Girl Child.
4. Financial management of Nagar Nigam, Haridwar.
5. Implementation of Solar Energy Programme.
6. Marketing of Certified Wheat Seeds by the Uttarakhand Seeds and Tarai Development Corporation Ltd., Pantnagar.
7. Management of Transformers by Uttarakhand Power Corporation Limited.

In addition to above 17 Draft Paragraphs were printed in the Audit Report.

Accountant General (Audit) Uttarakhand Dehradun
Supplementary Tables (Part A)

1.Manpower Deployment

Name of office:	Status of Office wise Sanctioned Strength and Persons in Position as on 31.3.2015						
		Sanctioned Strength			Persons in Position		
		SAO/AO	AAO/Sup	Sr. Auditor/Auditor.	SAO/AO	AAO/Sup.	Sr. Auditor/Auditor
	Total Staff	45	121	179	45	103	115
AG(AUDIT) UTTARAKHAND	Staff in administration/establishment/ other sections in headquarters	14	32	63	14	32	63
	Staff in field audit parties ¹⁰	31	89	116	31	71	52
	Ratio of staff in administration/establishment/ other sections in headquarters to staff in field audit parties	14:31	32:89	63:116	14:31	32:71	63:52

2.Certification of Accounts

No. of accounts to be audited /certified								
Name of Office	Accounts due for certification during 2016-17 (including arrears)				Accounts planned for certification (including arrears) during 2016-17			
	Central PSUs	Central ABs	EAP		Central PSUs	Central ABs	EAP	
Union Audit Offices	NA							
No. of accounts to be audited /certified								
Name of the Office	Accounts due for certification during 2016-17 (including arrears)				Accounts planned for certification (including arrears) during 2016-17			
	State PSUs	State ABs	EAP	CSS	State PSUs	State ABs	EAP	CSS
AG(AUDIT) UTTARAKHAND	17	04	07	13	19 ¹¹	02	07	13

¹⁰ Includes staff Posted in the office of PD central (A.O-4; AAO-5 and Auditors-5) and those posted in administration.

¹¹ Includes 2 SAR of State PSUs.

Accountant General (Audit) Uttarakhand Dehradun

3. Risk Profile of Units

No. of Auditable Units/units to be audited during 2016-17								
O/o the AG(Audit) UK	Auditable units				Units planned to be audited			
	A	B	C	Total	A	B	C	Total
Economic PSU	40	41	47	128	32	9	6	47
Economic Non PSU	70	84	300	454	60	50	34	144
Revenue	106	38	102	246	76	19	37	132
General	35	28	155	218	24	10	37	71
Social ¹²	301	88	2455	2844	112	25	50	187
Local Bodies	32	124	7743	7899	25	45	44	114
Total	584	403	10802	11789	329	158	208	695

4. Audit Reports

List of planned Audit Reports			
	Title of Audit Report	Target date of submission of Bond Copy to CAG	
Name of office: AG(AUDIT) UTTARAKHAND			
A	Reports on Union Government Accounts	NA	-
B	Audit Reports on State Finances	By 15/09/2016	-
C	Other Audit Reports: State Civil Audit Report (Combined)	Target date will be decided by HQ	-
D	Reports on General Purpose Financial Reports of Central Public Sector Enterprises	NA	-

¹² As per office order No. 69 dated 30 September, 2015 units of forest department from Social Sector are transferred to Revenue Sector w.e.f 1st April, 2016. Thirteen units planned by the social sector will be audited by the Revenue wing in addition to 132 units planned.

Accountant General (Audit) Uttarakhand Dehradun

5. Planned Topics

List of topics selected for examination during the year 2016-17

State Audit Offices

Office	Wing	Topic	Category ¹³									
			Tag									
			1.	2.	3.	4.	5.	6.	7.	8.	9.	
Accountant General (Audit) Office of the Uttarakhand, Dehradun	Revenue	1.PA on Receipts From Stamp Duty & Registration Fee	Tag 1							Tag 7		
	Social	2. PA on Implementation of Right to Education Act.				Tag 4						
		3. PA on Environmental Impact Assessment (EIA)			Tag 3			Tag 6				
	General	4. PA on Modernisation of State Police Forces.		Tag 2			Tag 5					
	Social	1.Follow up Audit on AYUSH (Ayurvedic Yoga Unani Siddhi Homeopathic)				Tag 4	Tag 5				Tag 8	
		1.TA on Jawaharlal Nehru National Urban Renewal Mission (JnNURM)		Tag 2			Tag 5	Tag 6				
		2. TA on Scheme of Post Matric Scholarships to the students belonging to Scheduled Castes/Other Backward Classes for studies in India.				Tag 4						
			3.TA on National Rural Health Mission.(NRHM)			Tag 4						
	Economic	4. TA on Activities of tourism Department in Uttarakhand					Tag 5			Tag 7		
		5. TA on Revenue earning activities of Uttarakhand Forest Development Corporation (UFDC)						Tag 6	Tag 7			
6. TA on Implementation of Horticulture Mission for North –East & Himalayan States					Tag 4			Tag 7				
Local Bodies	7. TA on Review of Municipal Finances-Nagar Nigam Dehradun & NPP Nainital.	Tag 1							Tag 7			

¹³ Tag 1-Fiscal Management; Tag 2- Rural and Urban Development; Tag 3 -Environment Audit, Tag 4 -Human Resource Development; Tag 5 -Infrastructure Development; Tag 6- Environment Impact; Tag 7- Revenue Generation; Tag 8- Follow up Audit; Tag 9- National Security

Table 1 (a)

Distribution of Mandays¹⁴ by the State

Name of the State: Uttarakhand

Name Of Sectors	Total	Mandays Allocated		Mandays for audit in 2016-17		
	Mandays available	Administration	for audit	Financial Audit	Compliance Audit	Performance Audit
	(1)	(2)	(3)	(4)	(5)	(6)
Economic PSU	3645	770	2875	264	2611	-
Revenue	5445	1798	3647	-----	3187	460
Social	11870	1980	9890	300	7175	2415
Economic Non PSU	6370	1540	4830	--	4830	-
General	2710	1100	1610	-	1130	480
Local Bodies	4740	1980	2760	-	2760	-
Total	34780	9168	25612	564	21693	3355

Table 1(b)

Areas of Audit	No. of Accounts to be audited during 2016-17	Mandays allocated during 2016-17 (Annual Audit Plan 2016-17)
A. Financial Audit		
i) Supplementary audit of Annual accounts of companies	17	312
ii) Separate Audit Report on Corporations & Autonomous Bodies	04	76
iii) Finance & Appropriation Accounts	-	-
iv) Externally Aided Projects + CSS	20	167
v) Report on State Finances	01	1650
B. Central Audit (Compliance)	-	-

¹⁴ As per office order No. 69 dated 30 September, 2015 units of forest department from Social Sector are transferred to Revenue Sector w.e.f 1st April, 2016, accordingly staff will be transferred as per transfer policy.

Table 2

Report-wise distribution and coverage of audit units under Audit Plan 2016-17

Report	Total No. of Departments	Total auditable units				Coverage under Audit Plan 2016-17				
		High Risk	Medium Risk	Low Risk	Total	No. of Departments	Units Planned for audit			
							High Risk	Medium Risk	Low Risk	Total
Civil Sector										
Social Sector	50	301	88	2455	2844	24	112	25	50	187
General	20	35	28	155	218	19	24	10	37	71
Local Bodies	08	32	124	7743	7899	08	25	45	44	114
Economic Sector										
Eco- PSU	9	40	41	47	128	7	32	9	6	47
Eco-Non PSU	16	70	84	300	454	5	60	50	34	144
Revenue										
Revenue Sector	5	106	38	102	246	5	76	19	37	132
Total	108	584	403	10802	11789	68	329	158	208	697

Note: Risk Assessment

- 1. Complexity:** Product/process is easy to understand, Moderate amount of ongoing decision/analysis required, Complex, Continuously changing dynamic Legal/ Regulatory Framework.
- 2. Prior Audit Results:** Minor or no findings, Substantial Findings from unit with PDP, Major Findings.
- 3. Material Theft and fraud Risk:** Unsusceptible, Moderately susceptible, and highly susceptible.
- 4. Previous Audit:** Within 2 years, 3 to 5 years, and Over 5 years.
- 5. Internal Audit:** Strong Internal Audit System, Internal audit System exists but audit less frequently, Internal Audit System does not exist.
- 6. Recent Regulatory or Legal Changes:** Stable Legal/Regulatory framework with small insignificant changes, Moderate and significant changes, continuously changing dynamic Legal/Regulatory Framework

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Table 3

Brief Justification for Selection of Performance Audits

Civil Sector Report:

Topics of Performance Audits	Audit coverage (Pls. indicate period)	Last audited in (Pls. indicate the year)	Total Budget allocation during audit period	Total expenditure during audit period	Reasons for selection (Pls. give 3-4 bullet points in brief)
1.Implementation of Right to Education Act	Proposed as All India Review by and will be taken up as State review.				
2 Environmental Impact Assessment (EIA)	Proposed as All India Review and will be taken up as State review.				

Revenue Sector Report:

Topics of Performance Audits	Audit coverage (Pls. indicate period)	Last audited in (Pls. indicate the year)	Total Revenue involved during audit coverage period	Reasons for selection (Pls. give 3-4 bullet points in brief)
Receipts From Stamp Duty & Registration Fee	5 YEAR (2012-16)	N.A.	₹3012.22 crores.	1.) Third highest revenue earning department in Uttarakhand 2.) Increasing rates of land & property makes it more vulnerable towards revenue loss. 3.) Other important revenue earning departments already taken for performance audit during previous years.

General Sector

Topics of Performance Audits	Audit coverage (Pls. indicate period)	Last audited in (Pls. indicate the year)	Total Budget allocation during audit period	Total expenditure during audit period	Reasons for selection (Pls. give 3-4 bullet points in brief)
1. Modernisation of State Police Forces	Will be taken up as a State review.				

Commercial Sector Report:

Topics of Performance Audits	Audit coverage (Pls. indicate period)	Last audited in (Pls. indicate the year)	Total Budgetary allocation	Total expenditure	Reasons for selection (Pls. give 3-4 bullet points in brief)
NIL					

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Table 4

Thematic Audits

Themes	List of TAs for Audit Report for	
	2016-17	2017-18
Name of office:		
Fiscal Management	1. Theme based compliance audit on the revenue earning activities of Uttarakhand Forest Development Corporation (UFDC) 2. Review of Municipal Finances –Nagar Nigam Dehradun and NPP Nainital.	1. Resin (Lisa) extraction and disposal.
Human Development	1. Scheme of Post Matric Scholarships to the students belonging to Scheduled Castes/Other Backward Classes for studies in India. 2. National Rural Health Mission. <i>(Theme to be specified)</i>	
Infrastructure Development	1. Activities of tourism Department in Uttarakhand. <i>(Theme to be specified)</i> 2. Jawaharlal Nehru National Urban Renewal Mission (JnNURM). <i>(Theme to be specified)</i>	1. Renovation, Modernization and up-gradation works of Hydro Power Projects executed by UJVNL. 2. Community Health Centre's running under PPP mode. 3. Delay and deviation in the works executed by the PWD.
Rural & Urban Development	1. Implementation of Horticulture Mission for North –East & Himalayan States.	--
Others		1. Penalty cases in Comm. Tax Department

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