

## *Preface*

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2018 contains the results of Audit of 'Pricing of Production and Sale of Liquor'. It has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

The report emanates from the scrutiny of files and documents pertaining to the State Excise Department. Excise Policies of the neighbouring states of Uttar Pradesh viz. Uttarakhand, Rajasthan, etc. were also referred to for drawing out comparisons and in arriving at conclusions and recommendations. For benchmarking purposes, the excise policies of States such as Karnataka, Telangana and Tamil Nadu were also referred to.

The instances mentioned in this Report are those, which came to notice in the course of test audit of the State Excise Department of Government of Uttar Pradesh (GoUP) for the period 2008-18.

The Audit has been conducted in conformity with the Regulations on Audit and Accounts and the Auditing Standards issued by the Comptroller and Auditor General of India.

