

PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor of the State of Himachal Pradesh under Article 151 (2) of the Constitution of India for being laid before the State Legislature.

The Report for the year ended 31 March 2013 contains significant results of the performance audit and compliance audit of the departments/ autonomous bodies of the Government of Himachal Pradesh under the Social, General and Economic Sectors (Non-Public Sector Undertakings).

The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts of the Government departments during the year 2012-13 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2012-13 have also been included, wherever necessary.

The Audit has been conducted in conformity with the Auditing Standards issued (March 2002) by the Comptroller and Auditor General of India.