

PREFACE

This Report for the year ended 31 March 2014 has been prepared for submission to the Governor of the State of Himachal Pradesh under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit and compliance audit of the Departments of the Government of Himachal Pradesh under the General, Social and Economic services, including Departments of Excise and Taxation, Revenue, Transport, Forest and Mines and Geology.

The instances mentioned in this Report are those, which came to notice in the course of test audit done during the period 2013-14 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2013-14 have also been included, wherever necessary.

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