

PREFACE

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2019 has been prepared for submission to the Governor of Himachal Pradesh under article 151 of the Constitution of India.

This Report contains two parts.

Part-A: Revenue Sector

This part contains significant findings of audit of Receipts and Expenditure of major Revenue earning Departments conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

Part-B: Public Sector Undertakings

This part deals with the results of test audit of Government Companies and Statutory Corporations for the year ended March 2019.

The accounts of Government companies (including Companies deemed to be Government Companies as per the Companies Act) are audited by the Comptroller and Auditor General of India (CAG) under Section 19 of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, read with Section 619 of the Companies Act, 1956, and Sections 139 and 143 of the Companies Act, 2013. The audit of Statutory Corporations is conducted under their respective legislations.

Reports in relation to the accounts of Government Companies or Corporations are submitted to the Government by the Comptroller and Auditor General of India for laying before the State Legislature of Himachal Pradesh under Section 19-A of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971. In respect of Himachal Road Transport Corporation which is a Statutory Corporation, the Comptroller and Auditor General of India is the sole auditor. In respect of Himachal Pradesh Financial Corporation, the Comptroller and Auditor General of India has the right to conduct the audit of accounts in addition to the audit conducted by Chartered Accountants appointed by the Corporation. The Separate Audit Reports on the Annual Accounts of these corporations are forwarded separately to the State Government.

The instances mentioned in this Report are those, which came to notice in the course of test audit done during the period 2018-19 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 2018-19 have also been included, wherever necessary.

The audit has been conducted in conformity with the Regulations on Audit and Accounts, 2007 and Auditing Standards issued by the Comptroller and Auditor General of India.

