

Preface

This Report is prepared for submission to the Governor of the State of Himachal Pradesh under Article 151 of the Constitution of India.

Chapter I provides an overview of the State, sectoral Contribution to GSDP, structure of Government accounts and snapshot of the State's finances.

Chapters II and III of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts, respectively, of the State Government for the year ended 31 March 2021. Information has been obtained from the Government of Himachal Pradesh wherever necessary.

Chapter IV on 'Quality of Accounts and Financial Reporting Practices' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives relating to Financial Reporting during the current year.

Chapter V on 'State Public Sector Enterprises' contains audit observations on financial statements/performance of Government Companies (GCs), Government Controlled Other Companies (GCOCs) and Statutory Corporations (SCs) as per their accounts.

The Report containing the findings of performance audit and audit of transactions in various departments and Report on State Revenues are presented separately.

