

## **PREFACE**

1 The Report for the financial year ended March 2006 has been prepared for submission to the Governor under Article 151 of the Constitution of India.

2 The Report containing audit observations on matters arising from examination of the Finance Accounts and the Appropriation Accounts for the year ended 31 March 2006, the findings of performance audit and audit of transactions in various departments including Public Works and Irrigation and Public Health Departments, audit of stores and stock, audit of autonomous bodies of the Government of Himachal Pradesh have been included in Volume I of the Audit Report.

3 This report deals with the results of audit of Government companies and Statutory corporations including Himachal Pradesh State Electricity Board.

4 The cases mentioned in this Report are those which came to notice in the course of audit during the year 2005-06 as well as those which came to notice in earlier years but were not dealt with in the previous Reports. Matters relating to the period subsequent to 2005-06 have also been included, wherever necessary.