

Preface

This Report of the Comptroller and Auditor General of India on Compliance Audit of Social, General and Economic Sectors for the year ended 31st March 2020 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 Compliance Audit of the Departments/Autonomous Bodies and Public Sector Undertakings under the Social, General and Economic Sectors of the Government of Himachal Pradesh, conducted in terms of the Comptroller and Auditor General of India's (Duties, Powers and Conditions of Services) Act, 1971.

The instances mentioned in this Report are those which came to notice in the course of test audit done for the year 2019-20 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 year 2019-20 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.

