

## PREFACE

1. This Report is prepared for submission to the Governor of the State of Himachal Pradesh under Article 151 of the Constitution of India.
2. **Chapter-1** of this Report contains audit observations on matters arising from examination of Finance Accounts of the State Government for the year ended 31 March 2012.
3. **Chapter-2** of this Report contains audit observations on matters arising from examination of Appropriation Accounts of the State Government for the year ended 31 March 2012.
4. **Chapter-3** on Financial Reporting provides an overview and status of the State Government's compliance with various financial rules, procedures and directives in the departments relating to Social, Economic, Revenue and General Sectors during the current year.