

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-I of this Report covers profiles of audited entities, authority for audit, planning and conduct of audit and responses of the departments to audit. The highlights of audit observations included in this Report have also been shown in this Chapter.
3. Chapter-II deals with the findings of Performance audit of Hydro Power Development through Private Sector Participation.
4. Chapter-III contains thematic audit on Functioning of Himachal Pradesh Building and Other Construction Workers Welfare Board. Chapter-IV includes transaction audit paragraphs.
5. Chapter-V covers Chief Controlling Officer (CCO) based audit of the Department of Technical Education, Vocational and Industrial Training.
6. The Report containing audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts of the Government of Himachal Pradesh for the year ended 31 March 2012 is presented separately under the heading Report on State Finances for the year ended 31 March 2012.
7. The cases mentioned in this Report are among those which came to notice in the course of test audit of accounts during the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.
8. The audit has been conducted in conformity with the Auditing Standards issued (March 2002) by the Comptroller and Auditor General of India.