

PREFACE

1. This Report is prepared for submission to the Governor of the Himachal Pradesh under Article 151 of the Constitution of India.
2. Chapter I and II 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 2013. Information has been obtained from the Government of Himachal Pradesh wherever necessary.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State government's compliance with various financial rules, procedures and directives during the current year.
4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.