

PREFACE

1. This report has been prepared for submission to the Government of Himachal Pradesh in accordance with the terms of Technical Guidance and Supervision (TGS) of the audit of accounts of Panchayati Raj Institutions by the Comptroller and Auditor General of India as envisaged by the Eleventh Finance Commission.
2. Chapter-I of the Report contains a brief introduction on the functioning of the Panchayati Raj Institution alongwith the financial profile.
3. Chapter II to IV of the Report contains audit findings on the accounts of Panchayati Raj Institutions.
4. The cases mentioned in the report are among those which came to notice mainly in course of test check of accounts of 337 Panchayati Raj Institutions during the year 2007-08. Matters relating to the periods subsequent to 2006-07 have also been included, wherever necessary.