

PREFACE

1. The Annual Technical Inspection Report (ATIR) has been prepared for submission to the State Government to be placed before the State Legislature of Himachal Pradesh in accordance with the terms and conditions of Technical Guidance and Support (TGS) to the audit of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) as entrusted by the Government of Himachal Pradesh to the Comptroller and Auditor General (CAG) of India under 20(1) of CAG's DPC Act, 1971.
2. This Report provides an overview of the functioning of PRIs and ULBs in the State and draws the attention, of the executive departments, to major audit findings of audit, conducted during 2012-13, for taking appropriate remedial action.
3. The Report contains four chapters. Chapter-I and Chapter-III contain overview of PRIs and ULBs and the comments on financial reporting. Chapter-II and Chapter-IV contain findings emerging from transaction audits of PRIs and ULBs.
4. The cases mentioned in this Report are consolidation of major audit findings arising out of audit of accounts of 117 PRIs (six Zilla Parishads, 19 Panchayat Samities and 92 Gram Panchayats) and 15 ULBs (one Municipal Corporation, six Municipal Councils and eight Nagar Panchayats) and are among those which came to notice mainly in the course of test check of annual accounts (receipt and expenditure accounts) of Panchayati Raj Institutions and Urban Local Bodies conducted during the year 2012-13.