

## Preface

This Report for the years ended 31<sup>st</sup> March 2018 and 31<sup>st</sup> March 2019 has been prepared for submission to the Government of Himachal Pradesh in terms of Technical Guidance and Support to audit of Panchayati Raj Institutions and Urban Local Bodies under Section 20(1) of the Comptroller and Auditor General's (CAG's) Duties, Powers and Conditions of Service (DPC) Act, 1971.

The Report contains significant results of the audit of the Panchayati Raj Institutions and Urban Local Bodies in the State including the departments concerned.

The issues noticed in the course of test audit done for the period 2017-18 and 2018-19, as well as those issues which came to notice in earlier years but could not be dealt within the previous reports have also been included, wherever necessary.

The audit has been conducted in conformity with auditing standards issued by the Comptroller and Auditor General of India.

