

PREFACE

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 (PRIs) by the Comptroller and Auditor General of India as entrusted by the State Government vide letter no. PCH-HC (10)10/2002-23447 dated 8 December 2003 in terms of Eleventh Finance Commission's recommendation.

This audit report for the year 2009-10 is consolidation of major audit findings arising out of audit of accounts of PRIs in the Himachal Pradesh

The purpose of this report is to give overview of the functioning of PRIs in the State of Himachal Pradesh and to draw the attention of the Executive Department and PRIs for remedial action and improvement wherever necessary.

The cases mentioned in the report are among those which came to notice mainly in course of test check of accounts of 343 Panchayati Raj Institutions conducted during the year 2010-11.