

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 (PRIs) by the Comptroller and Auditor General of India as envisaged by the Eleventh Finance Commission.
2. This Report for the year ended 31st March 2006 deals with the results of audit of accounts of Panchayati Raj Institutions.
3. The cases mentioned in the report are among those which came to notice mainly in course of test check of accounts of 195 Panchayati Raj Institutions during the year 2005-06.