

## **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 Urban Local Bodies (ULBs) as entrusted by the State Government vide notification dated 16<sup>th</sup> October 2008 to the Comptroller and Auditor General of India in terms of Eleventh Finance Commission's recommendations.
2. Chapter-I of the Report contains a brief introduction to the functioning of the ULBs alongwith financial position of allocation and utilization of funds. Chapter-II contains performance review of Assets Management in ULBs. Chapter-III deals with the observations on transaction audit arising out of inspection of ULBs.
3. The cases mentioned in this Report are those, which came to notice in the course of test check of accounts of 16 Urban Local Bodies during the year 2009-10.