

## PREFACE

This report has been prepared for submission to the Government of Uttar Pradesh in accordance with the terms of Technical Guidance and Supervision (TGS) of the audit of accounts of Urban Local Bodies (ULBs) by the Comptroller and Auditor General of India as entrusted by the State Government in October 2001 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 ULBs in the State of Uttar Pradesh.

The purpose of this report is to give overview of the functioning of ULBs in the State of Uttar Pradesh and to draw the attention of the Executive Departments and ULBs 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 153 Urban Local Bodies conducted during the year 2009-10.