

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) by the Comptroller & Auditor General of India as envisaged by the Eleventh Finance Commission.
2. Chapter-I of the Report contains a brief introduction on the functioning of the ULBs alongwith their financial profile.
3. The remaining chapters deal with the finding of the audit of accounts of ULBs.
4. The cases mentioned in this report are those, which came to notice in the course of test check of accounts of 17 Urban Local Bodies during the year 2007-08. Matters relating to the periods subsequent to 2006-07 have also been included, wherever necessary.