

## **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 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.

This audit report for the year 2009-10 is consolidation of major audit findings arising out of audit of accounts of ULBs in Himachal Pradesh and the performance audit of Rajiv Gandhi Urban Renewal Facility.

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

The cases mentioned in this report are those, which came to notice in the course of test check of accounts of 18 Urban Local Bodies during the year 2010-11.