

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. The cases mentioned in this report are those, which came to notice in the course of test audit of accounts of 15 Urban Local Bodies during the year 2005-06 and 2006-07.