

TABLE OF CONTENTS

Contents	Paragraph Number	Page Number
Preface		iv
CHAPTER-I		
An Overview of the Urban Local Bodies		
Introduction	1.1	1
Organizational Setup	1.2	2-3
Functioning of the ULBs	1.3	3
Audit Arrangements	1.4	3
Audit Coverage	1.5	3-4
Allocation of Funds	1.6	4
Sources of Funds	1.7	4
Release of Funds	1.8	4-6
Internal Control	1.9	6-7
Financial Position(2004-05) of ULBs Audited	1.10	7
Non- maintenance of Asset Register	1.11	7-8
Certification of Accounts	1.12	8
Unpaid Liabilities of Rs. 3.99 crore	1.13	8
Loss of Rs. 1.05 lakh	1.14	9
Non reconciliation of Accounts	1.15	8-9
Blockage of funds Rs. 2.26 crore	1.16	9
Conclusion	1.17	9
Recommendations	1.18	9-10
CHAPTER-II		
REVIEW ON		
SANITATION AND SOLID WASTE MANAGEMENT		
Highlights		11
Introduction	2.1	12
Audit objectives	2.2	12
Audit criteria	2.3	12-13
Audit methodology and scope	2.4	13
Funding pattern	2.5	13
Audit findings	2.6	13
Financial Outlay	2.6.1	13-14
Sanitation	2.6.2	14
Roads/Streets sweeping	2.6.2.1	14-15
Irregular expenditure on deployment of individual sweepers on agreement	2.6.2.2	15-16
Avoidable expenditure	2.6.2.3	16
Unadjusted/ un recovered advances	2.6.2.4	16
Solid Waste management	2.6.3	16
Improper collection and segregation of Municipal Solid Waste	2.6.3.1	16-17
Disposal of MSW in unauthorized colonies.	2.6.3.2	17

Transportation of MSW	2.6.3.3	17-18
Solid waste storage centre	2.6.3.4	18
Treatment of MSW	2.6.3.5	19-20
Non improvement of existing landfill sites	2.6.3.6	20
Identification of landfill sites for future use.	2.6.3.7	20-21
Avoidable expenditure on carcass plant	2.6.3.8	21-22
Functioning of illegal slaughter houses.	2.6.3.9	22
Bio medical waste	2.6.4	22
Disposal of bio medical waste	2.6.4.1	22-24
Institutional strengthening	2.7	24
Management information system	2.8	24
Monitoring	2.9	24
Recommendation	2.10	25
Response of Govt.	2.11	25

CHAPTER-III		
AUDIT OF TRANSACTIONS		
Unauthorized possession of Nagar Nigam`s land valued at Rs. 408.01 crore	3.1	26-27
Unfruitful expenditure of Rs. 50 lakh on incomplete work	3.2	27-28
Outstanding liabilities of Rs. 22.47 crore due to non credit of provident fund, pension contribution and gratuity	3.3	28-29
Loss of Revenue Rs. 12.24 lakh due to non/short levy of stamp duty.	3.4	29
Non adjustment /recovery of advance amounting to Rs. 8.54 crore	3.5	29
Unfruitful expenditure Rs. 26.64 lakh	3.6	30-31

Appendices

Appendix No.	Particulars	Page No.
I	Financial Position of Nagar Nigams	32
II	Financial Position of Nagar Palika Parishads	32
III	Financial Position of Nagar Panchayats	33
IV	Irregular expenditure on deployment of sweepers on agreement	34
V	Transportation of MSW	35
VI	List of schemes of Nagar Nigam of Meerut	36
VII	Loss of revenue Rs. 12.24 lakh due to non/short levy of stamp duty.	37