

TABLE OF CONTENTS

Contents	Paragraph Number	Page Number
Preface		iii
CHAPTER-I		
An Overview of Urban Local Bodies		
Introduction	1.1	01
Administrative Organization of Urban Local Bodies	1.2	02-03
Database on finances	1.3	03
Transfer of functions	1.4	04
Sources of revenue	1.5	04-06
Utilization of funds	1.6	06-07
Overall Financial position of the ULBs	1.7	07-08
Internal Control	1.8	08
Budgeting and budgetary procedure	1.9	08-09
Accounting arrangements	1.10	09
Audit arrangements	1.11	10-11
Position of entrustment of audit/Technical guidance and supervision to Comptroller and Auditor General of India	1.12	11
Other points	1.13	11
Conclusion	1.14	12
Recommendations	1.15	12
CHAPTER-II		
Audit of Transactions		
Non-Adjustment of Advances	2.1	13
Diversion of fund	2.2	14-15
Avoidable expenditure on construction of roads	2.3	15-16
Avoidable expenditure	2.4	16
Excess expenditure	2.5	17
Unfruitful expenditure	2.6	17-18
Loss of revenue	2.7	18-19

APPENDICES			
Appendix Nos.	Particulars	Paragraph Number	Page Number
1	Statement of Non-preparation of Monthly Accounts, Annual Account and Budget by the ULBs	1.9	20-21
2	Non-reconciliation of Cash Balances as on 31 st March 2008	1.10	22
3	Advances to different Departments- Officers and Employees	2.1	23
4	Detail of Interlocking Roads constructed over WBM by laying Cement Concrete 1:5:1	2.3	24
5	Detail of improvement of roads	2.5	25
6	Detail of short assessment of tax on Vishal Mega Mart, Civil Lines Allahabad	2.7	26