

Table of Contents

	Reference to	
	Paragraph	Page
<i>Preface</i>		iii
<i>Executive Summary</i>		v
Chapter I – Introduction		
74 th Constitutional Amendment Act, 1992	1.1	1
Trend of Urbanisation in Telangana	1.2	1
Profile of Urban Local Bodies	1.3	1
Grades of Municipalities and Municipal Corporations	1.4	2
Legislations governing Urban Local Bodies	1.5	3
Organisational Structure of Urban Governance in Telangana	1.6	3
Audit Objectives	1.7	3
Audit Criteria	1.8	3
Audit Scope and Methodology	1.9	4
Acknowledgement	1.10	5
Chapter II - Compliance to provisions of 74th Constitutional Amendment Act		
Comparison of State level Legislations with 74 th CAA	2.1	7
Chapter III - Empowerment of Urban Local Bodies and their functioning		
Actual status of devolution of functions	3.1	11
State Election Commission	3.2	16
Composition of Councils in Municipal Corporations/ Municipalities	3.3	16
Reservation of seats for the Councils of Municipal Corporations/Municipalities	3.4	16
Status of Elections and formation of Councils	3.5	16
Mayor/Deputy Mayor and Chairperson/Vice-Chairperson	3.6	17
Wards Committees in Municipal Corporations and Municipalities	3.7	18
District Planning Committee for Urban Local Bodies	3.8	18
Government’s power and control over ULBs as per TM Acts	3.9	19

	Reference to	
	Paragraph	Page
Limited powers over Manpower	3.10	19
Observations on selected Functions/Activities	3.11	21
Conclusion	3.12	26
Recommendations	3.13	27
Chapter IV - Financial Resources of Urban Local Bodies		
Financial Resources of ULBs	4.1	29
Estimation of requirement of funds/expenditure	4.2	34
Conclusion	4.3	36
Recommendations	4.4	37

Appendices

Appendix No.	Subject	Reference to	
		Paragraph	Page
1.1	Major changes made to the Article 243 in the 74 th Constitutional Amendment Act, 1992	1.5	39
1.2	Organisational structure with respect to functioning of ULBs in the State	1.6	43
1.3	List of sampled Urban Local Bodies	1.9	44
3.1	List of Parastatal Agencies	3.1	45
3.2	Control and overriding power of the State Government over ULBs as per Municipal Acts	3.9	47
3.3	Vacancy position of sampled ULBs	3.10.2	50
3.4	Statement showing the details of training programmes conducted by the ULBs during 2015-2021	3.10.3	51
3.5	Present per capita demand and supply of water in test-checked ULBs	3.11.1(A)	52
4.1	A) Test-checked ULBs-wise arrears in collection of Property Tax to end of March 2021 B) Year-wise details of Demand, Collection and Balance of PT arrears in test-checked ULBs	4.1.5.2	53
	<i>Glossary of Abbreviations</i>		55