

Table of Contents

<i>Paragraph Number</i>	<i>Contents</i>	<i>Page Number</i>
	<i>Preface</i>	<i>(iii)</i>
	<i>Executive Summary</i>	<i>(v)</i>
<i>Chapter I</i>	<i>Overview of the Urban Local Bodies and Urban Development and Housing</i>	
<i>(A) Urban Local Bodies</i>		
<i>1.1</i>	<i>Introduction</i>	<i>1</i>
<i>1.2</i>	<i>Organisational Set up</i>	<i>2</i>
<i>1.3</i>	<i>Functioning of ULBs</i>	<i>2</i>
<i>1.4</i>	<i>Formation of Various Committees</i>	<i>3</i>
<i>1.5</i>	<i>Audit Arrangement</i>	<i>4</i>
<i>1.6</i>	<i>Response to Audit Observations</i>	<i>5</i>
<i>1.7</i>	<i>Property Tax Board</i>	<i>7</i>
<i>1.8</i>	<i>Submission of Utilisation Certificates</i>	<i>7</i>
<i>1.9</i>	<i>Internal Audit and Internal Control System of ULBs</i>	<i>8</i>
<i>1.10</i>	<i>Financial Reporting Issues</i>	<i>8</i>
<i>(B) Urban Development and Housing</i>		
<i>1.11</i>	<i>Introduction</i>	<i>12</i>
<i>1.12</i>	<i>Profile of Urban Development and Housing Department</i>	<i>13</i>
<i>1.13</i>	<i>Organisational Set up</i>	<i>14</i>
<i>1.14</i>	<i>Audit Arrangement</i>	<i>14</i>
<i>1.15</i>	<i>Response to Audit Observations</i>	<i>15</i>
<i>Chapter II</i>	<i>Compliance Audit Observations</i>	
<i>2.1</i>	<i>Atal Mission for Rejuvenation and Urban Transformation' (AMRUT)</i>	<i>18</i>
<i>2.2</i>	<i>Financial and Performance Reporting in Urban Local Bodies</i>	<i>42</i>
<i>2.3</i>	<i>Irregular retention of pension contribution under New Pension Scheme</i>	<i>58</i>
<i>2.4</i>	<i>Loss of Revenue in e-auction for Advertisement Boards</i>	<i>60</i>
<i>2.5</i>	<i>Loss of revenue and utilization of the Fourteenth Finance Commission Grants for the purposes other than specified</i>	<i>61</i>
<i>2.6</i>	<i>Non-recovery of Labour Cess</i>	<i>63</i>
<i>2.7</i>	<i>Short recovery of betterment levy</i>	<i>64</i>

List of Appendices

<i>Appendix Number</i>	<i>Details</i>	<i>Page Number</i>
<i>Appendix-I</i>	<i>Statement showing details of AMRUT projects and delay in completion of projects</i>	<i>67</i>
<i>Appendix-II</i>	<i>Statement showing reduction in scope of work in AMRUT projects</i>	<i>72</i>
<i>Appendix-III</i>	<i>Loss due to not transferring of NPS contribution to the Trustee Bank</i>	<i>73</i>
	<i>Glossary</i>	<i>74</i>