## TABLE OF CONTENTS

Contents	Paragraph Number	Page Number
Preface		v
CHAPTER-I	The same of	
An Overview of the Urban Local Bodies	0320520	
Introduction	1.1	1
Organizational setup	1.2	2
Sources of funds	1.3	3
Allocation of funds	1.4	3
Release of funds	1.5	4
Functioning of the ULBs	1.6	4
Audit Arrangement	1.7	4
Audit Coverage	1.8	5
Comments on accounts	1.9	5
Non maintenance of Balance Sheet	1.9.1	5
Non-reconciliation of balances	1.9.2	5
Non maintenance of Assets Register	1.9.3	6
Non maintenance of Register for Advances	1.9.4	6
Unpaid liabilities	1.9.5	6
Unutilized balances	1.9.6	7
Amount withdrawn not shown in cash book	1.9.7	7
Certification of Accounts	1.9.8	8
Recommendations	1.9.9	8
CHAPTER-II	2. 发生	
Results of Audit		
Nagar Nigams	2.1	0
Non recovery of advances from individuals	2.1	9
Non realization of Taxes, Rent and License Fee	2.2 2.3	10 10-11
Loss of revenue due to non recovery of road cutting charges	2.3	10-11

Non realization of revenue due to non disposal		
of Octroi buildings(Chungi Chauki)	2.4	11
Loss of revenue due to non deduction of Trade Tax	2.5	11
Non realization of fund from sale of plots	2.6	11
Nagar Palika Parishads	-	
Non-realization of Rent, Rates and Taxes	2.7	12
Non utilization of grants/funds	2.8	12
Loss of revenue due to non recovery of fees for	2.9	12-13
use of land	(4)	
Loss of revenue due to non recovery of auction money	2.10	13
Non recovery of road cutting charges	2.11	13
Non receipt of Deed Fee (Vilekh Shulk)	2.12	13-14
Non deposition of statutory recoveries	2.13	14
Excess expenditure over budget	2.14	15
Non deposit/short deduction of trade tax/ Income Tax	2.15	15
Non adjustment of advances	2.16	16
Non levy of penalty on contractors for delay in	2.17	16
completion of work		
Nagar Panchayats		
Non realization of Rent, Rates and Taxes	2.18	17
Idling of Funds	2.19	17
Loss of revenue due to non imposition/short	2.20	18
levy of license fee		
Loss of revenue due to awarding contracts at lesser value	2.21	18
Loss of revenue due to non levy of stamp duty	2.22	19
Non deduction/short deduction/non deposition	2.23	19
of Income Tax and Trade Tax		
Recommendations	2.24	20

## LIST OF APPENDICES

Number	Particulars	PageNumber
I	List of Nagar Nigams inspected during 2004-05	21
II	List of Nagar Palikas Parishads inspected during the year 2004-05	22
III	List of Nagar Panchayats inspected during 2004-05	23
IV	Non Maintenance of Receipt-Payment Account	24
v	Non- reconciliation of Bank Pass Book with Cash Book in Nagar Palika Parishads	25
VI	Non reconciliation of balances in Nagar Panchyats	26
VII	Non-Maintenance of Asset Register in Nagar Panchayat	27
VIII	Unutilized balances in Nagar Nigams	28
IX	Unutilized funds in Nagar Palika Parishads	29-31
X	Non realization of Rent, Rates and Taxes in Nagar Palika Parishads	32-33
XI	Non Utilization of Funds in Nagar Palika Parishads	34-35
XII	Non Recovery of Auction money in Nagar Palika Parishads	36
XIII	Non adjustment of advances in Nagar Palika Parishads	37
XIV	Non levy of penalty on contractors for delay in completion of work in Nagar Palika Parishads	38

XV(a)	Non realization of House Tax in Nagar Panchyats	39
XV(b)	Non realization of Rent, Rates and Taxes in Nagar	40-41
	Panchyats	p Noville
XVI	Idling of Funds in Nagar Panchayats	42
XVII	Loss of revenue due to non imposition of license fee	43
	as per Government order in Nagar Panchayats	
XVIII	Loss of revenue due to non levy of stamp duty in	44
	Nagar Panchayats	
XIX	Non-deduction/deposit of Income Tax and Trade Tax	45
	in Nagar Panchayts	

والمراب المتحدد والأوادال والموال المتحدد والمتحدد المتحدد المتحدد المتحدد المتحدد المتحدد المتحدد المتحدد