## **Table of Contents**

Paragraph Number	Contents	Page Number
	Preface	(iii)
	Executive Summery	(v)
Chapter I	Introduction	
1.1	74 <sup>th</sup> Constitutional Amendment	1
1.2	Trend of Urbanization in Rajasthan	2
1.3	Profile of Urban Local Bodies	2
1.4	Organisation Structure of Urban Governance in Rajasthan	2
Chapter II	Audit Framework	
2.1	Audit objectives	5
2.2	Audit criteria	5
2.3	Audit scope and Methodology	5
2.4	Acknowledgement	6
2.5	Organization of Audit Findings	7
Chapter III	Compliance with Provisions of 74th CAA	
3.1	Comparison of State Level Legislations with 74 <sup>th</sup> CAA	9
Chapter IV	Empowerment of Urban Local Bodies and the functioning	ir
4.1	Devolution of Functions under Rajasthan Municipalities Act, 2009	11
4.2	Institutional mechanism for empowerment of urban local bodies	15
4.3	Powers of the State Government over ULBs	26
4.4	Parastatals, their Functions and Impact on ULBs	27
Chapter V	Financial Resources of Urban Local Bodies	
5.1	Sources of Revenue	33
5.2	Grants	34
5.3	Own Revenue of Urban Local Bodies	35
5.4	Tapping of various sources of revenue by ULBs	42
5.5	Budget Planning and Expenditure	43
5.6	Under Utilisation of Grants	46
5.7	Financial Powers of Urban Local Bodies	47

Paragraph Number	Contents	Page Number
Chapter VI	Human Resources of Urban Local Bodies	
6.1	Limited Powers Over Manpower	49
6.2	Capacity Building	52
6.3	Performance Management	53
Chapter VII	Conclusion	55

## **List of Appendices**

Appendix Number	Details	Page Number
Appendix-I	List of parastatals and their functions	59
Appendix-II	A. Details of less recovery of UD tax from commercial complexes due to application of incorrect DLC rate/area.	60
	B. Details of less recovery of UD tax from starred hotels at the rate of Industrial DLC rate instead of Commercial DLC rate	61
	C. Details of marriage gardens in which area were less taken for calculation of UD Tax	62
	D. Recoveries/correction in demand ledger made at the instance of audit	63
Appendix-III	Details of user charges not recovered by the 13 ULBs	64
Appendix-IV	Short recovery of fire cess from high rise buildings	65
Appendix-V	Statement showing the details of revenue sources identified by 4 <sup>th</sup> and 5 <sup>th</sup> SFC, status of levy and statutory provisions	68
Appendix-VI	Statement showing variation in budget in each category of ULBs	69
	Glossary	71