

<b>TABLE OF CONTENTS</b>			
<b>Sl. No.</b>	<b>Contents</b>	<b>Paragraph</b>	<b>Page No.</b>
1.	Preface		iii
2.	Highlights		v
<b>CHAPTER-1: INTRODUCTION</b>			
3.	74 <sup>th</sup> Constitutional Amendment Act	1.1	1
4.	Trend of Urbanisation in Uttarakhand	1.2	1
5.	Profile of the Urban Local Bodies	1.3	2
6.	Organisational Set-up	1.4	2
<b>CHAPTER-2: AUDIT FRAMEWORK</b>			
7.	Audit Objectives	2.1	3
8.	Audit Criteria	2.2	3
9.	Audit Scope and Methodology	2.3	3
10.	Organisation of Audit Findings	2.4	4
<b>CHAPTER-3: COMPLIANCE WITH PROVISIONS OF 74<sup>th</sup> CAA</b>			
11.	Comparison of State level legislations with 74 <sup>th</sup> CAA	3.1	5
<b>CHAPTER-4: DEVOLUTION OF FUNCTIONS AND INSTITUTIONAL MECHANISM FOR EMPOWERMENT OF URBAN LOCAL BODIES</b>			
12.	Devolution in Real Terms	4.1	9
13.	Actual Status of devolution of functions	4.2	9
14.	Institutional mechanism for empowerment of Urban Local Bodies	4.3	12
15.	Property Tax Board	4.4	17
16.	Powers of the State Government over ULBs	4.5	18
17.	Performance of Centrally Sponsored Schemes executed by ULBs	4.6	19
18.	Parastatals and their functions and impact on Urban Local Bodies	4.7	24
19.	Conclusion	4.8	26
20.	Recommendations	4.9	27
<b>CHAPTER-5: HUMAN RESOURCES OF URBAN LOCAL BODIES</b>			
21.	Broad framework of functions	5.1	29
22.	Issues in Human Resources	5.2	30
23.	Overall Vacancies	5.3	31
24.	Manpower position of main cadres in selected ULBs	5.4	31

25.	Ad-hoc appointments in critical posts	5.5	32
26.	Applicability of Annual Transfer Act, 2017	5.6	32
27.	Capacity Building	5.7	33
28.	Conclusion	5.8	33
29.	Recommendations	5.9	33
<b>CHAPTER-6: FINANCIAL RESOURCES OF URBAN LOCAL BODIES</b>			
30.	Sources of revenue	6.1	35
31.	Expenditure of Urban Local Bodies	6.2	37
32.	Financial Powers	6.3	39
33.	Accounting arrangement of ULBs	6.4	40
34.	Conclusion	6.5	40
35.	Recommendations	6.6	41

<b>APPENDICES</b>		
<b>Appendix-1.1</b>	Organisation structure with respect to functioning of ULBs in the State	43
<b>Appendix-2.1</b>	List of Urban local Bodies in Uttarakhand	44
<b>Appendix-2.2</b>	List of selected ULBs	45
<b>Appendix-5.1</b>	Details of posts under Centralised, Non-Centralised and Outsource service in ULBs	46
<b>Appendix-6.1</b>	Details of Tax and Non-Tax Revenue	47