

## PREFACE

1. Audit of Urban Local Bodies has been carried out under Article 243 of the Constitution. The Report is being submitted to the Government of Jharkhand.
2. Chapter I of this Report contains a brief introduction on the functioning of the Urban Local Bodies alongwith their financial profile.
3. The remaining chapters deal with the findings of the audit of transactions in various Municipalities, Notified Area Committees and Ranchi Municipal Corporation under the provisions of Jharkhand & Orissa Local Fund Audit Act, 1925, Ranchi Municipal Corporation Act, 2001 and Jharkhand Municipal Act, 2000.
4. The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts of 13 Urban Local Bodies during the year 2005-06 as well as those which had come to notice in earlier years; matters relating to the periods subsequent to 2005-06 have also been included, wherever necessary.