

## PREFACE

1. This report has been prepared for submission to the Government of Uttar Pradesh in accordance with the terms of Technical Guidance and Supervision (TGS) of the audit of accounts of Urban Local Bodies (ULBs) by the Comptroller & Auditor General of India as envisaged by the Eleventh Finance Commission.
2. This report has two chapters. CHAPTER I contains a brief introduction of the functioning of various levels of the ULBs in the state with the observations and comments on accounts and CHAPTER II deals with audit comments based on inspection.
3. The cases mentioned in the report are those, which came to notice in the course of test audit/inspection of accounts during the year 2004-05 and earlier years. During the period from April 2004 to March 2005, accounting and other records of 08 Nagar Nigams, 45 Nagar Palika Parishads and 30 Nagar Panchayats were inspected. Test audit of all the 08 Nagar Nigams and 38 Nagar Palika Parishads was conducted under section 14 of C & AG's DPC Act, 1971

\*\*\*\*\*