

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 Panchayati Raj Institutions (PRIs) by the Comptroller and Auditor General of India as envisaged by the Eleventh Finance Commission.
2. This report has two chapters. CHAPTER I contains a brief introduction of functioning of various levels of the PRIs 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 2006-07. During the period from April 2006 to March 2007, accounting and other records of 47 Zila Panchayats, 130 Kstetra Panchayats and 2909 Gram Panchayats were inspected.