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## **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 three 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, CHAPTER-II deals with the performance audit on the “Quality of maintenance of accounts in PRIs including the aspect of availability of qualified manpower” and CHAPTER -III deals with audit comments based on audit 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 2008-09. During the period from April 2008 to March 2009, accounting and other records of 52 Zila Panchayats, 130 Kshetra Panchayats and 4525 Gram Panchayats were inspected.