

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 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 ULBs in the state with the observations and comments on accounts and Chapter-II deals with audit comments based on compliance/transaction audit.
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 8 Nagar Nigams, 22 Nagar Palika Parishads and 45 Nagar Panchayats were inspected.