

PREFACE

The Report has been prepared for submission to the Government of Uttar Pradesh in accordance with terms of notification dated 31 May 2011 issued by the Government of Uttar Pradesh entrusting the Comptroller and Auditor General of India with Technical Guidance and Support over the audit of *Panchayati Raj* Institutions and Urban Local Bodies.

Chapter 1 and 3 of this Report contain observations arising from examination of accounts and finances of *Panchayati Raj* Institutions and Urban Local Bodies respectively.

In Chapter 2, findings of Performance Audits on “Implementation of Total Sanitation Campaign/ *Nirmal Bharat Abhiyan*”, Long Paragraph on “Working of *Panchayati Raj* Institutions in three *Zila Panchayats*” in Uttar Pradesh and findings emerging from Compliance audit of *Panchayati Raj* Institutions are included. Chapter 4 contains findings of the Performance Audit of “Urban Local Bodies under Kanpur Commissionerate/*Mandal*” and findings emerging from Compliance audit of Urban Local Bodies.

The cases mentioned in this Report are among those which came to notice during course of test audit of accounts during 2013-14 as well as those which had come to notice in earlier years, but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2013-14 have also been included, wherever necessary.