Table of Contents			
Paragraph Number	Contents	Page Number	
Preface		iii	
Executive Sur	nmary	V	
Chapter I: Introduction			
1.1	73 rd Constitutional Amendment Act	1	
1.2	Rural profile of Goa	2	
1.3	Panchayati Raj Institutions of Goa	2	
1.4	Organizational structure of Panchayati Raj Institutions	3	
1.5	Audit objectives	4	
1.6	Audit criteria	4	
1.7	Scope of audit and methodology	4	
1.8	Acknowledgment	5	
1.9	Structure of the Report	5	
Chapter II: Compliance to provisions of 73rd Constitutional Amendment Act			
2.1	Compliance of State laws with 73 rd Constitutional Amendment Act	7	
2.2	Powers of the State Government over PRIs	8	
Chapter III: Composition and organization of Panchayati Raj Institutions			
3.1	State Election Commission	11	
3.2	Organization of PRIs	12	
Chapter IV: Empowerment of Panchayati Raj Institutions and their functioning			
4.1	Devolution of functions <i>vis-à-vis</i> the 73 rd Constitutional Amendment Act	15	
4.2	Inadequate devolution of administrative and financial powers to PRIs	18	
4.3	Role of parastatals in implementation of PRI functions	20	
4.4	Planning for execution of functions in PRIs	23	
Chapter V: Financial resources of Panchayati Raj Institutions			
5.1	Sources of revenue	27	
5.2	Own revenues of PRIs	28	
5.3	Fiscal transfers to PRIs	33	
5.4	Assigned revenues	35	
5.5	State Finance Commission	36	
5.6	Budget, accounts and audit	38	

Chapter VI: Human resources in Panchayati Raj Institutions			
6.1	Adequacy of manpower	43	
6.2	Role of other organizations implementing PRI functions	45	
6.3	Capacity building	47	
Appendices			
1	Devolution of functions to Zilla Panchayats and actual status of implementation	51	
2	Devolution of functions to Village Panchayats and actual status of implementation	59	
3	Schemes implemented by DRDAs	66	
4	Statement showing variation in budgets of Village Panchayats	67	