

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) over the audit of accounts of Panchayati Raj Institutions (PRIs) by the Comptroller & Auditor General of India (C&AG) as envisaged by the 11th Finance Commission.
2. This report has two chapters. CHAPTER-I contains a brief introduction of the functioning of various levels of PRIs in the State and observations and comments on accounts. CHAPTER-II deals with audit comments based on inspection.
3. The cases mentioned in the report are those, which came to notice during the course of test audit/inspection of accounts during the year 2004-05 and earlier years. During the period from April 2004 to March 2005 accounting and other records of 20 Zila Panchayats, 63 Kshetra Panchayats and 1899 Gram Panchayats were test checked.
