

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 & Auditor General of India as envisaged by the Eleventh Finance Commission.
2. This report has three chapters. CHAPTER-I contains a brief introduction of the functioning of various levels of the ULBs in the state with the observations on accounts, CHAPTER-II contains a Review on Sanitation and Solid Waste Management in the Nagar Nigams and CHAPTER-III deals with audit of transactions of these bodies.
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 2005-06 and earlier year. During the period from April 2005 to March 2006, accounting and other records of 5 Nagar Nigams, 16 Nagar Palika Parisads and 32 Nagar Panchayats were inspected. Test audit of all the 5 Nagar Nigams and 16 Nagar Palika Parisad was conducted under section 20(1) of C&AG's DPC Act, 1971.