

## PREFACE

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 Panchayati Raj Institutions (PRIs) by the Comptroller and Auditor General of India as envisaged by the Eleventh Finance Commission.

This report has three chapters. CHAPTER-I contains a brief introduction of functioning of various levels of the PRIs in the state with the observations and comments on accounts, CHAPTER-II deals with the thematic audit on the “Working of District Planning Committees in Panchayati Raj Institutions in Uttar Pradesh” and CHAPTER-III deals with audit comments based on Transaction audit.

The cases mentioned in the report are those, which came to notice in the course of test audit/inspection of accounts during the year 2010-11. During the period from April 2010 to March 2011, accounting and other records of 2223 Panchayati Raj Institutions were inspected.