

P R E F A C E

- 1 The cases mentioned in the Report are those which came to notice in the course of audit of transactions/inspection of accounts relating to periods between 1996-97 and 2002-03. The accounts and records of 15 Zilla Parishads, 130 Panchayat Samitis and 402 Gram Panchayats were inspected between April 2003 and March 2004.**
- 2 Chapter I of this Report contains a brief introduction on the functioning of various levels of Panchayati Raj Institutions (PRIs) in the State. Chapter II deals with observations and comments on the accounts of the PRIs.**
- 3 Chapter III of the report deals with audit comments with regard to implementation of various schemes. Chapter IV with execution of works, Chapter V includes other points of interest and Chapter VI consists of recommendations.**
- 4 This report has been prepared for submission to the Government of Maharashtra in accordance with terms of Technical Guidance and Supervision over the audit of Panchayati Raj Accounts by the Comptroller and Auditor General of India as envisaged by the Eleventh Finance Commission.**