

## 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 and Auditor General of India as envisaged by the Eleventh Finance Commission.
2. This report has three chapters. Chapter-I contains a brief introduction of functioning of various levels of the ULBs in the state with the observations and comments on accounts, Chapter-II deals with the performance audit on the subjects (i) Jawaharlal Nehru National Urban Renewal Mission (ii) Twelfth Finance Commission-Utilisation of grants by Urban Local Bodies and Chapter-III deals with audit comments based on compliance/transaction audit.
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 2007-08. During the period from April 2007 to March 2008, accounting and other records of 7 Nagar Nigams, 39 Nagar Palika Parishads and 60 Nagar Panchayats were inspected.