

PREFACE

The Report of the Examiner of Local Accounts on Panchayat Raj Institutions for the year ending 31 March 2009 has been prepared for submission to the Government of West Bengal in accordance with the provisions of the West Bengal Panchayat Act, 1973.

This Report covers significant matters arising out of audit of Zilla Parishads, Panchayat Samitis and Gram Panchayats.

The audit findings in the Report are those which came to notice in the course of audit of accounts of Panchayat Raj Institutions conducted during 2008-2009 as well as those which had come to notice in the earlier years but could not be dealt with in previous Reports.