

## ***PREFACE***

This Report for the year ended 31 March 2009 contains the results of audit of accounts of Urban Local Bodies in the state of West Bengal.

The Report has been prepared for submission to the Government of West Bengal in accordance with the provisions of the West Bengal Municipal Act, 1993 and other respective Acts of six Municipal Corporations.

The cases mentioned in this Report are among those, which came to notice in the course of test audit of accounts of 50 ULBs during the period June 2008 to March 2009, as well as those noticed in earlier years but could not be dealt with in previous Reports; matters relating to the period subsequent to 2008 – 09 have also been included wherever considered necessary.