

PREFACE

The Government of West Bengal appointed Examiner of Local Accounts (ELA) as a primary auditor of accounts of Urban Local Bodies (ULBs) under West Bengal Municipal Act, 1993 and other Municipal Corporations Act. The ELA is an officer of Indian Audit and Accounts Department and works under the supervision of Accountant General (Receipt, Works & Local Bodies Audit).

The ELA prepares report on the accounts of ULBs unit wise and send such report to the Chairman and a copy thereof to the Director of Local Bodies or such other officers as the State Government may direct.

This Report for the year ended 31 March 2010 contains major audit findings arising out of audit of accounts of Urban Local Bodies in the state of West Bengal and the performance audit of selected schemes/activities/grants being implemented /utilized by them.

The cases mentioned in this Report are among those, which came to notice in the course of test audit of accounts of 54 ULBs during the period from May 2007 to June 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.