

PREFACE

The **Examiner of Local Accounts, (ELA) Bihar, Patna** heads the **Local Audit Department (LAD)** under the supervision of the **Principal Accountant General (Audit), Bihar, Patna**. He is the sole auditor of all the Local Bodies in the State of Bihar. Audit of all the Local Bodies is conducted under his supervision as per the powers vested in the **ELA, Bihar** by the **Local Fund Audit (LFA) Act, 1925** and various other Acts of the Government of Bihar from time to time.

This report is prepared under the directions of the **Comptroller and Auditor General (C&AG) of India** for submission to the Government of Bihar and copies thereof, to all the **Urban Local Bodies (ULBs)**. It is a consolidation of important audit findings that were brought out during the course of audit of the accounts of **ULBs** in the State of Bihar for the period ending 31st March 2008.

The purpose of this report is to give an overview of the functioning of **ULBs** in the State of Bihar and to draw the attention of the Executives of the Department and **ULBs** for remedial actions for improvement wherever necessary.