

PREFACE

Examiner of Local Accounts (ELA), West Bengal has been appointed by the Government of West Bengal as primary auditor of accounts of Panchayati Raj Institutions (PRIs) under provisions of West Bengal Panchayat Act, 1973. ELA is an officer of Indian Audit and Accounts Department and works under the supervision of Principal Accountant General (General & Social Sector Audit).

ELA prepares Report on the accounts of PRIs unit wise and sends such report to the *Pradhan*, the *Sabhapati* or the *Sabhadhipati*, as the case may be, of the Gram Panchayat, the Panchayat Samiti or the Zilla Parishad respectively and a copy thereof to the State Government.

This Report for the year ending 31 March 2013 relates to matters arising from observations of audit of the PRIs as well as Performance Audit of Indira Gandhi National Old Age Pension Scheme. The report also presents findings / observations on Financial Management and Implementation of Schemes by the PRIs.

The audit findings in the Report are those which came to notice in the course of audit of accounts of PRIs conducted during 2012-13 as well as those which had come to notice in the earlier years but could not be dealt with in previous Reports.