

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 Principal Accountant General (General & Social Sector Audit), West Bengal, Kolkata.

The ELA prepares unit-wise report on the accounts of ULBs and sends such report to the Chairman of the ULB 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 2013 contains major audit findings arising out of audit of accounts / transactions of Urban Local Bodies in the State of West Bengal as well as Performance Audit of Maheshtala Municipality and Management of Water Supply in Urban Area.

The cases mentioned in this Report are among those which came to notice in the course of test audit of transactions of 68 ULBs and accounts of 20 ULBs during the period 2012-13, as well as those noticed in earlier years but could not be dealt with in the previous Reports; matters relating to the period subsequent to 2012-13 have also been included wherever considered necessary.