

PREFACE

This report is prepared under the directions of the Comptroller and Auditor General (C&AG) of India for submission to the Government of Orissa 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 Orissa for the period ending 31st March 2009.

This is the fourth Report of the office of the Senior Deputy Accountant General, Local Bodies Audit and Accounts under the administrative control of the Principal Accountant General (Civil Audit) Orissa, Bhubaneswar since October 2006.

This Report contains three chapters: Chapter I contains a brief introduction of the functioning of various levels of the ULBs in the State with the observations and comments on accounts, Chapter II deals with the findings of performance audit on TFC grants by ULBs and Chapter III contains observations on transaction audit.

The cases mentioned in the Report are among those, which came to notice during the course of audit of accounts for the year 2009-10 as well as those which had come to notice in earlier years but were not dealt with in the previous Reports.