

## PREFACE

The **Examiner of Local Accounts, Bihar**, Patna heads the **Local Audit Department (LAD)** under the supervision of the **Principal Accountant General (Audit), Bihar**, Patna. The Government of Bihar has appointed the ELA as statutory auditor of Urban Local Bodies vide notification dated: 15.11.2007. The ELA conducts Audit of all the Local Bodies in accordance with provisions under **Local Fund Audit (LFA) Act, 1925** of the Bihar State and various other acts, rules and manuals of the Bihar Government from time to time.

The ELA prepares Report on the accounts of ULBs unit wise and sends such report to the Chief Municipal Officer and a copy thereof to the State Government.

This Report of the ELA for the year ended 31 March' 2009 and 31 March 2010 is consolidation of major audit findings arising out of audit of accounts of ULBs in the State of Bihar and the performance audit of selected schemes/activities/grants being implemented/utilized by them.

The audit findings in the Report are those which came to notice in the course of audit of accounts of ULBs conducted during 2008-2010 as well as those which had come to notice in the earlier years but could not be dealt with in previous Report.