

## 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. The Government of Bihar has declared the ELA as statutory auditor of Urban Local Bodies (ULBs). The ELA conducts Audit of all the Local Bodies in Bihar in accordance to provisions contained in **Local Fund Audit (LFA) Act, 1925** and various other acts, rules and manuals of the Government of Bihar from time to time.

The ELA prepares report on the accounts of each ULB and sends such report to the Municipal Commissioner/Chief Executive Officer/Executive Officer and a copy thereof to the State Government.

This report is consolidation of major audit findings arising out of audit of accounts of ULBs and the performance audit conducted during 2010-11 as well as findings of earlier years which could not be dealt in previous report.

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