

PREFACE

1. This Report has been prepared for submission to the Governor of the State of Bihar under Article 151 of the Constitution of India.
2. Chapter-I of this Report covers auditee profile, authority for audit, planning and conducting of audit and responses of the departments to draft paragraphs. Highlights of audit observations included in this Report have also been brought out in this chapter.
3. Chapter-II deals with the findings of two performance audit of Implementation of Flood Control Measures in Bihar and Major District Roads in Bihar. Chapter-III covers three long paragraphs on Working of Patna University, Compensatory Afforestation Fund Management and Planning Authority and Acquisition and Allotment of Land for Industrial Purposes in Bihar. Chapter-IV includes comments on the Integrated Audit of Minority Welfare Department. Chapter-V covers Audit of Compliance in various departments, autonomous bodies, local bodies etc. of the State Government for the year ended 31 March 2012.
4. Audit observations on matters arising from the examination of Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2012 are presented separately.
5. The Report containing the observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.
6. The cases mentioned in the Report are among those which came to notice in the course of test audit of accounts for the year 2011-12 as well as those which had come to notice in earlier years but could not be dealt with in previous Reports. Matters relating to the period subsequent to 2011-12 have also been included, wherever necessary.