



**Report of the  
Comptroller and Auditor General of India  
on  
Local Government  
for the year ended 31 March 2022**



**SUPREME AUDIT INSTITUTION OF INDIA**  
लोकहितार्थ सत्यनिष्ठा  
Dedicated to Truth in Public Interest



**Government of Bihar**  
*Report No. 3 of the year 2024*

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## **PREFACE**

This Report of the Comptroller and Auditor General of India for the year ended March 2022 has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution of India.

This Report contains significant results of the Compliance Audit of the Panchayati Raj Institutions and Urban Local Bodies in the state including the departments concerned and Performance Audit of Solid Waste Management in the Urban Local Bodies of Bihar.

The instances mentioned in this Report are those which came to notice in the course of test-audit for the period 2021-22 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports. Instances related to the period subsequent to 2021-22 have also been included, wherever necessary, giving updated position. The audit observations contained in this Report are based on a limited test-check.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.





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