

Preface

1. This Report has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution of India.
2. Chapter-I deals with the findings of performance audit, Chapter-II deals with the findings of transaction audit and Chapter-III deals with the integrated audit of a Government Department.
3. Reports containing (a) observations on the finances of the State Government, (b) observations on revenue receipts of the State Government and (c) observations arising out of audit of Statutory Corporations, Boards and Governments Companies are being presented separately.
4. The cases mentioned in the Report are among those which came to notice during the course of test audit of accounts during the year 2008-2009 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 2008-09 have also been included, wherever necessary.