

Preface

1. This Report has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution of India.
2. Chapters 1 and 2 of this Report contain audit observations on matters arising from the examination of the Finance Accounts and Appropriation Accounts respectively, of the State Government, for the year ended 31 March 2012. Information has been obtained from the Government of Bihar, wherever necessary.
3. Chapter 3 on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.