

PREFACE

This Report of the Comptroller and Auditor General of India has been prepared for submission to the Governor under Article 151 of the Constitution for being laid before the State Legislature.

The report for the year ended 31 March 2013, contains significant results of the audit of the Commercial Taxes, Registration, Excise and Prohibition, Transport, Land Revenue and Mines and Geology departments of the Government of Bihar.

The cases mentioned in this Report are among those which came to notice in the course of test audit during 2012-13 of accounts for the period 2011-12 as well as those which had come to notice in earlier years but could not be reported in previous Audit Reports; matters relating to the period subsequent to 2011-12 have also been included wherever necessary.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India, based on the auditing standards of the International Organisation of Supreme Audit Institutions.