

**Report of the  
Comptroller and Auditor General of India  
on  
General, Social and Economic Sectors  
for the year ended 31 March 2019**

**Government of Bihar**  
*Report No. 3 of the year 2021*



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## PREFACE

This Report for the year ended March 2019 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 performance audit and compliance audit of the Departments of the Government of Bihar under the General, Social and Economic Sector Services.

The instances mentioned in this Report are those, which came to notice in the course of test-audit for the period 2018-19 as well as those which came to notice in earlier years, but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2018-19 have also been included, wherever necessary, giving updated position.

The audit observations contained in this report are based on a test-check basis. The State Government may review the functioning of other Departments to ensure that similar instances do not exist.

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

