TABLE OF CONTENTS

	Reference to		
DESCRIPTION	Paragraphs	Page/ Remarks	
Preface		iii	
Overview		V	
CHAPTER-I			
INTRODUCTION			
About this Report	1.1	1	
Auditee Profile	1.2	1	
Response of the Government to Inspection Reports	1.3	1	
Response of the Government to significant audit observations (Draft Paragraphs/Performance Audits/Thematic Audits)	1.4	3	
Response of the Government and auditee units during the conduct of Performance/Thematic Audits	1.5	3	
Follow-up on Audit Reports	1.6	4	
Recoveries at the instance of Audit	1.7	5	
Status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature	1.8	5	
CHAPTER-II			
PERFORMANCE AUDIT			
ENVIRONMENT AND FOREST DEPARTMENT			
Management of National Park and Wildlife Sanctuaries in Bihar	2	7	
CHAPTER-III			
COMPLIANCE AUDITS			
EDUCATION DEPARTMENT			
Overpayment and creation of liability due to non-deduction of Labour Cess	3.1	33	
LABOUR RESOURCES DEPARTMENT			
Irregular and unauthorised disbursal of grants	3.2	34	
PUBLIC HEALTH ENGINEERING DEPARTMENT			
Excess payment	3.3	35	
PUBLIC HEALTH ENGINEERING DEPARTMENT			
Non-recovery of security deposit and unadjusted mobilisation advance and additional burden due to non-recovery of risk and cost amount	3.4	37	
FINANCE DEPARTMENT			
Avoidable excess expenditure due to payment of surcharge	3.5	38	

	DESCRIPTION	Reference to	
		Paragraphs	Page/ Remarks
APPENDICES			
1.1	Outstanding Inspection Reports/Paragraphs	1.3	41
1.2	Various types of irregularities in outstanding paragraphs of Inspection Reports	1.3	42
1.3	Status of Audit Memos relating to PAs/TAs for the Audit Report ending March 2017	1.5	43
1.4	Status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature	1.8	44
2.1	National Parks and Wildlife Sanctuaries (WLS) in Bihar	2.1	45
2.2	Allotment and expenditure of 12 WLSs during 2012-17 (A) Allotment and expenditure of Valmiki Tiger Reserve (VTR) (B) Allotment and expenditure of other five WLSs (C) Allotment and expenditure of other five Bird Sanctuaries (BSs) and Dolphin Sanctuary	2.8.1	46
3.1	Year-wise expenditure incurred by three districts and amount of Labour Cess deductible during the period 2010-11 to 2016-17	3.1	48
3.2	Year-wise expenditure incurred by 35 districts and amount of Labour Cess deductible during the period 2010-11 to 2016-17	3.1	49
3.3	Year-wise details of grant disbursed to labourers	3.2	51
3.4	Risk and Cost amount of 13 Divisions	3.4	52
3.5	Risk and Cost amount of remaining 87 works	3.4	54