



**Report of the
Comptroller and Auditor General of India
(Performance and Compliance Audit)
for the year ended 31 March 2021**



**लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest**



Government of Bihar
Report No. 5 of the year 2022

**Audit Report of the
Comptroller and Auditor General of India
(Performance and Compliance Audit)
for the year ended 31 March 2021**

Government of Bihar
Report No. 5 of the year 2022

TABLE OF CONTENTS

Chapter No.	Description	Reference to	
		Paragraphs	Page/Remarks
	Preface		iii
	Overview		v
I	Introduction		
	About this Report	1.1	1
	Auditee Profile	1.2	1
	Response of the Government	1.3	1
	Status of placement of Separate Audit Reports of Autonomous Bodies in the State Legislature	1.4	4
II	Performance Audit		
	Agriculture Department		
	Pradhan Mantri Kisan Samman Nidhi Yojana	2	5
III	Detailed Compliance Audit		
	Finance Department		
	Internal Control in Finance Department	3	39
IV	Detailed Compliance Audit		
	Science and Technology Department		
	Functioning of Engineering and Polytechnic Institutes established under Avsar Badhe Aage Padhein	4	53
V	Individual Paragraphs		
	Road Construction Department and Rural Works Department		
	Unfruitful expenditure	5.1	65
	Public Health Engineering Department		
	Infructuous expenditure	5.2	67
	Social Welfare Department		
	Inadmissible payment	5.3	68
	Idle expenditure	5.4	69

APPENDICES			
Appendix No.	Description	Paragraph	Page No.
1.1	Statement showing Outstanding Inspection Reports/Paragraphs	1.3.1	73
1.2	Statement showing various types of irregularities in outstanding paragraphs of Inspection Reports	1.3.1	74
1.3	Status of Audit Memos relating to PAs/ DCAs for the Audit Report ending March 2021	1.3.3	75
1.4	Statement showing status of placement of Separate Audit Reports of Autonomous Bodies in the State Assembly	1.4	76
3.1	Statement of delay in surrender of savings	3.2.2 & 3.2.3	77
3.2	Status of head wise 100 per cent surrender of savings	3.2.2	79
3.3	List of inoperative bank accounts in the test-checked BDOs	3.2.4	83
3.4	Status of details of payments with no justification available	3.2.8	84
4.1	Recurring expenditure per annum	4.2.3	85
4.2	Status of human resources in the engineering colleges and polytechnic institutes established under Avsar Badhe Aage Padhein	4.4	86
4.3	List of institutes functioning in the premises of other institute	4.6	90

Preface

This Report of the Comptroller and Auditor General of India for the year ended March 2021 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 Agriculture, Finance, Science and Technology, Road Construction, Public Health Engineering and Social Welfare.

The instances mentioned in this Report are those which came to notice in the course of test-audit for the period 2020-21 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 2020-21 have also been included, wherever necessary, giving updated position. The audit observations contained in this Report are based on a limited test-check.

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

© CONTROLLER AND
AUDITOR GENERAL OF INDIA
www.cag.gov.in

Scan QR Code to download Report



cag.gov.in/ag/bihar/en