

Preface

This Performance Audit Report of the Comptroller and Auditor General (C&AG) of India for the period 2017-21 containing the results of Performance Audit on “Systems and Controls in assessment and collection of mineral receipts” has been prepared for submission to the Governor of Bihar under Article 151 of the Constitution of India.

The instances mentioned in this Report are those, which came to notice in the course of Performance Audit which was concluded in September 2021.

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.